

EXHIBIT 151 TO DECLARATION OF VALERIE SCHUSTER

FILED UNDER SEAL

*MOSES STRAUSS, et al. VS.
CREDIT LYONNAIS, S.A.*

*ARIEH SPITZEN
August 11, 2010*



126 East 56th Street, Fifth Floor New York, New York 10022

PHONE: (212) 750-6434 FAX: (212) 750-1097

www.ELLENGRAUER.com

Original File 93798.TXT

Min-U-Script® with Word Index

MOSES STRAUSS, et al. VS.
CREDIT LYONNAIS, S.A.

ARIEH SPITZEN
August 11, 2010

Page 93	Page 95
<p>1 SPITZEN 2 infrastructure of the da'wa. 3 When I'm saying da'wa, I mean the 4 exact same civilian infrastructure of the 5 Hamas. 6 Q. Anything else? 7 A. No. 8 Q. So that's four entities, correct? 9 A. No, I just gave as an example for 10 why my answer was no, three central societies, 11 but -- but all -- or, rather, most of the 12 societies that are mentioned in this expert 13 opinion received the funds from abroad -- from 14 various foundations from abroad and transferred 15 some of the money at various occasions -- 16 MR. TURNER: To other. 17 A. -- to other -- to other entities, to 18 other societies. And whoever reads this expert 19 opinion can find each organization and who it's 20 transferring money to, or at least examples of 21 who they are transferring money to. 22 Q. Mr. Spitzen, where in your report, 23 other than the four examples you gave us, does 24 it state that one of the 13 entities, upon 25 which you are offering opinions, transferred</p>	<p>1 SPITZEN 2 is August 11, 2010. 3 (Luncheon recess taken at 1:59 p.m.) 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25</p>
Page 94	Page 96
<p>1 SPITZEN 2 money to another entity? 3 MR. GLATTER: Object to the form of 4 the question. 5 A. If that's what you request, sir, I 6 will go through each of the organizations, and 7 I will show you to whom each of these 8 organizations transferred money. 9 Q. Sure. Why don't we start at the 10 beginning? 11 THE INTERPRETER: It's five to two. 12 MR. LUFT: That's fine. 13 Q. You start your section on -- the 14 first one, right, is on page 36 of the English, 15 al-Mujama al-Islami? 16 MR. LUFT: You know, this is going 17 to take longer, and if it's two, I 18 promised we would break for two. Why 19 don't I stop my questioning here. We will 20 break for lunch and we will resume when we 21 pick up. 22 MR. GLATTER: Okay. 23 THE WITNESS: All right. 24 THE VIDEOGRAPHER: We are now off 25 the record. The time is 1:59 p.m. Today</p>	<p>1 SPITZEN 2 AFTERNOON SESSION 3 (Time noted: 3:24 p.m.) 4 THE VIDEOGRAPHER: This is tape four 5 of the deposition of Mr. ArieH Spitzen. 6 We are now back on the record. The time 7 is 3:24 p.m. Today is August 11, 2010. 8 ARIEH SPITZEN, resumed and 9 testified as follows: 10 CONTINUED EXAMINATION 11 BY MR. LUFT: 12 Q. Good afternoon, Mr. Spitzen. 13 A. Good afternoon. 14 Q. I'm going to ask you a different 15 question. 16 Mr. Spitzen, you are not offering an 17 opinion that any of the entities in this case 18 that CBSP transferred money to through Credit 19 Lyonnais transferred money to the perpetrators 20 of the attacks at issue in this litigation, are 21 you? 22 MR. GLATTER: Objection to form. 23 Objection to form, vague. You may answer. 24 A. That's correct. 25 Q. Mr. Spitzen, you are offering no</p>

MOSES STRAUSS, et al. VS.
CREDIT LYONNAIS, S.A.

ARIEH SPITZEN
August 11, 2010

<p style="text-align: right;">Page 97</p> <p>1 SPITZEN</p> <p>2 opinion that any of the entities at issue in</p> <p>3 this case that CBSP transferred money to</p> <p>4 through Credit Lyonnais participated in any of</p> <p>5 the 15 attacks at issue in this litigation,</p> <p>6 correct?</p> <p>7 MR. GLATTER: Objection to form,</p> <p>8 vague.</p> <p>9 Can I ask that you restate the</p> <p>10 question only because I think something</p> <p>11 might not have been -- I think there may</p> <p>12 be something missing at least in my feed</p> <p>13 here?</p> <p>14 Q. I will restate the question.</p> <p>15 MR. LUFT: Josh, if I can suggest</p> <p>16 that when I ask the question, we let the</p> <p>17 translator, when it's still fresh in her</p> <p>18 mind, start translating, and then if you</p> <p>19 want to state your objection, after she is</p> <p>20 done translating before he answers, you</p> <p>21 can state your objection, but this way we</p> <p>22 don't have the lag.</p> <p>23 MR. GLATTER: That's absolutely</p> <p>24 fine. I would then ask, Mr. Spitzen,</p> <p>25 allow me time to interpose an objection,</p>	<p style="text-align: right;">Page 99</p> <p>1 SPITZEN</p> <p>2 Q. Mr. Spitzen, you are offering no</p> <p>3 opinion that any of the entities at issue in</p> <p>4 this case that CBSP transferred money to</p> <p>5 through Credit Lyonnais trained the</p> <p>6 perpetrators of the 15 attacks at issue in this</p> <p>7 litigation, correct?</p> <p>8 MR. GLATTER: Object to the form of</p> <p>9 the question.</p> <p>10 A. That's right.</p> <p>11 Q. Mr. Spitzen, you are offering no</p> <p>12 opinion that any of the entities at issue in</p> <p>13 this case that CBSP transferred money to</p> <p>14 through Credit Lyonnais requested that someone</p> <p>15 carry out any of the 15 attacks at issue in</p> <p>16 this litigation, correct?</p> <p>17 MR. GLATTER: Object to the form of</p> <p>18 the question.</p> <p>19 A. Correct.</p> <p>20 Q. Mr. Spitzen, you are not offering --</p> <p>21 you are offering no opinion that any of the 15</p> <p>22 attacks at issue in this litigation would not</p> <p>23 have happened but for the involvement of any of</p> <p>24 the entities that CBSP transferred money to</p> <p>25 through Credit Lyonnais, correct?</p>
<p style="text-align: right;">Page 98</p> <p>1 SPITZEN</p> <p>2 so this way we don't -- if I need to, so</p> <p>3 we don't have people talking over each</p> <p>4 other.</p> <p>5 THE INTERPRETER: Mr. Luft, the</p> <p>6 interpreter was missing a word here.</p> <p>7 Q. I'm going to repeat the question.</p> <p>8 Mr. Spitzen, you are offering no</p> <p>9 opinion in this litigation that any of the</p> <p>10 entities at issue in this litigation that CBSP</p> <p>11 transferred money to through Credit Lyonnais</p> <p>12 participated in any of the 15 attacks at issue</p> <p>13 in this litigation, correct?</p> <p>14 MR. GLATTER: Objection to form,</p> <p>15 vague. I further object to the extent it</p> <p>16 seeks a legal conclusion. You may answer.</p> <p>17 A. Correct.</p> <p>18 Q. Mr. Spitzen, you are offering no</p> <p>19 opinion that any of the entities at issue in</p> <p>20 this litigation that CBSP transferred money to</p> <p>21 through Credit Lyonnais planned any of the 15</p> <p>22 attacks at issue in this case, correct?</p> <p>23 MR. GLATTER: Object to the form of</p> <p>24 the question.</p> <p>25 A. That's correct.</p>	<p style="text-align: right;">Page 100</p> <p>1 SPITZEN</p> <p>2 THE INTERPRETER: The interpreter</p> <p>3 would like you to rephrase the phrase "but</p> <p>4 for the involvement."</p> <p>5 MR. GLATTER: You may just want to</p> <p>6 slow down.</p> <p>7 MR. LUFT: I will repeat it, but I</p> <p>8 don't want you to rephrase it. I want you</p> <p>9 to translate what I'm saying.</p> <p>10 THE INTERPRETER: It doesn't</p> <p>11 translate into Hebrew very well "but for."</p> <p>12 Except for?</p> <p>13 MR. GLATTER: I just ask that you</p> <p>14 read a little slower.</p> <p>15 MR. LUFT: I don't want to change my</p> <p>16 question. And if the witness understands</p> <p>17 my question, that will make it easier on</p> <p>18 the translator.</p> <p>19 MR. GLATTER: You are reading very</p> <p>20 quickly.</p> <p>21 MR. LUFT: I appreciate that.</p> <p>22 Q. Mr. Spitzen, you are offering no</p> <p>23 opinion that any of the 15 attacks at issue in</p> <p>24 this litigation would not have happened but for</p> <p>25 the involvement of any of the entities that</p>

MOSES STRAUSS, et al. VS.
CREDIT LYONNAIS, S.A.

ARIEH SPITZEN
August 11, 2010

<p style="text-align: right;">Page 101</p> <p>1 SPITZEN</p> <p>2 CBSP transferred money to through Credit</p> <p>3 Lyonnais, correct?</p> <p>4 THE INTERPRETER: The interpreter</p> <p>5 will try her best, and if the other</p> <p>6 interpreters want to chime in, they are</p> <p>7 welcome to do it.</p> <p>8 MR. GLATTER: I object to the form</p> <p>9 of the question. I object to the extent</p> <p>10 that the question calls for a legal</p> <p>11 conclusion. You may answer.</p> <p>12 A. It's very hard for me to answer this</p> <p>13 question. It's a very hypothetical question.</p> <p>14 It's hard for me to know what would happen or</p> <p>15 would not have happened.</p> <p>16 Q. I'm just asking you if you are</p> <p>17 offering that opinion.</p> <p>18 MR. GLATTER: Same objection.</p> <p>19 A. It's hard for me to understand this</p> <p>20 question. I will be happy if you clarify it</p> <p>21 more.</p> <p>22 Q. Mr. Spitzen, is it an opinion that</p> <p>23 you are offering in this litigation that any of</p> <p>24 the 15 attacks would not have happened but for</p> <p>25 the involvement of any of the entities that</p>	<p style="text-align: right;">Page 103</p> <p>1 SPITZEN</p> <p>2 Q. No, I'm asking you -- I will repeat</p> <p>3 my question just so we are clear.</p> <p>4 You are not offering an opinion in</p> <p>5 this litigation that money that was transferred</p> <p>6 by CBSP through Credit Lyonnais was used to</p> <p>7 perpetrate a terrorist attack, correct?</p> <p>8 MR. GLATTER: Object to the form.</p> <p>9 A. I find it difficult to answer this</p> <p>10 question. I'm unable to know though.</p> <p>11 Q. I'm asking you if this is an opinion</p> <p>12 that you are offering?</p> <p>13 MR. GLATTER: Object to the form of</p> <p>14 the question for the reasons stated.</p> <p>15 Also, to the extent that the question</p> <p>16 seeks to characterize Exhibit 1 or 2.</p> <p>17 MR. LUFT: No.</p> <p>18 MR. GLATTER: Let me finish, please.</p> <p>19 I object on the grounds that the document</p> <p>20 speaks for itself. You may answer the</p> <p>21 question.</p> <p>22 A. I said that I found it difficult to</p> <p>23 answer because aiding and perpetrating a</p> <p>24 terrorist attack, there are many ways to do it.</p> <p>25 It's hard for me to understand the question.</p>
<p style="text-align: right;">Page 102</p> <p>1 SPITZEN</p> <p>2 CBSP transferred money to through Credit</p> <p>3 Lyonnais?</p> <p>4 MR. GLATTER: Same objection as</p> <p>5 prior.</p> <p>6 A. I did not offer such an opinion.</p> <p>7 Q. Mr. Spitzen, you are not -- you are</p> <p>8 offering no opinion that any of the entities</p> <p>9 that CBSP transferred money to through Credit</p> <p>10 Lyonnais were the cause of any of the 15</p> <p>11 attacks at issue in this litigation, correct?</p> <p>12 MR. GLATTER: Object to the form of</p> <p>13 the question as vague. I further object</p> <p>14 to the extent it calls for a legal</p> <p>15 conclusion. You may answer.</p> <p>16 A. Correct.</p> <p>17 Q. And Mr. Spitzen, you are offering no</p> <p>18 opinion in this litigation that money</p> <p>19 transferred by CBSP through Credit Lyonnais'</p> <p>20 accounts was used to perpetrate a terrorist</p> <p>21 attack, correct?</p> <p>22 MR. GLATTER: Object to the form of</p> <p>23 the question.</p> <p>24 A. I would like to understand, are you</p> <p>25 talking about a specific terrorist attack?</p>	<p style="text-align: right;">Page 104</p> <p>1 SPITZEN</p> <p>2 Q. Are you offering an opinion that</p> <p>3 money that was transferred by CBSP through</p> <p>4 Credit Lyonnais was used to perpetrate a</p> <p>5 terrorist attack in any of the ways you</p> <p>6 understand perpetrate a terrorist attack?</p> <p>7 MR. GLATTER: Object to the form of</p> <p>8 the question.</p> <p>9 A. If we are talking about the -- in</p> <p>10 the general meaning of the term, these funds</p> <p>11 helped in the enveloping infrastructure. They</p> <p>12 helped recruit new recruits and new terrorists.</p> <p>13 They helped the terrorists, rather, the</p> <p>14 terrorist's family after he committed suicide,</p> <p>15 that made his decision to commit suicide easier</p> <p>16 and, therefore, I want to understand exactly</p> <p>17 what you mean.</p> <p>18 Q. Mr. Spitzen, the things you have</p> <p>19 just described to me, do you define those</p> <p>20 things as perpetrating -- as being part of</p> <p>21 perpetrating a terrorist attack?</p> <p>22 A. In the wide meaning of the word,</p> <p>23 yes -- in the broad meaning of the word, yes.</p> <p>24 Q. And Mr. Spitzen, you said that the</p> <p>25 monies that were transferred by CBSP through</p>

<p style="text-align: right;">Page 109</p> <p>1 SPITZEN 2 So I'm asking if the witness understands 3 it. 4 MR. GLATTER: In addition, I believe 5 the same question was asked and answered 6 previously, but you can answer again. 7 A. So now, I would like you to ask it 8 again because I forgot it by now. 9 MR. GLATTER: Do you want to read 10 the question back? 11 MR. LUFT: No. 12 Q. Mr. Spitzen, you are offering no 13 expert opinion that any of the entities at 14 issue in this case that CBSP transferred money 15 to through Credit Lyonnais requested that 16 someone carry out a terrorist attack, correct? 17 MR. GLATTER: Objection as to form. 18 You may answer. 19 A. If I'm not mistaken, I answered it, 20 but it's correct. 21 Q. Mr. Spitzen, you are offering no 22 opinion that any of the entities that CBSP 23 transferred money to specifically transferred 24 funds to Hamas's military brigades, correct? 25 MR. GLATTER: Objection as to form.</p>	<p style="text-align: right;">Page 111</p> <p>1 SPITZEN 2 extent following up on the prior question. 3 MR. LUFT: Let me withdraw that 4 question. 5 Q. Let me first ask, Mr. Spitzen, that 6 transfer of the emergency fund -- for emergency 7 funds, that was in 2008, correct? 8 A. Correct, correct. 9 Q. Anything else? 10 A. These are some examples. 11 Q. Mr. Spitzen, you are offering no 12 opinion that any of the entities that CBSP 13 transferred money to shared bank accounts with 14 any of the Hamas military brigades, correct? 15 MR. GLATTER: Object to the form as 16 vague and ambiguous, but you may answer. 17 A. Correct. 18 Q. Mr. Spitzen, you are offering no 19 opinion in this litigation that any of the 20 entities that CBSP transferred money to 21 recruited the perpetrators of the 15 attacks at 22 issue in this case, correct? 23 MR. GLATTER: Object to the form. 24 A. I would like -- I would like to ask 25 for a clarification -- for clarification. I</p>
<p style="text-align: right;">Page 110</p> <p>1 SPITZEN 2 A. It's hard for me to answer this 3 question because all along my -- all through my 4 expert opinion there are examples where Hamas 5 transferred money to -- no, the entities -- the 6 entities transferred money to Hamas operatives. 7 And there are also examples of 8 militant operatives of Izz al-Din al-Qassam 9 that received regular salaries -- 10 MR. TURNER: Al-Qassam Military 11 Brigades. 12 MR. BEYLER: And received high 13 salaries. 14 THE INTERPRETER: Regular salaries. 15 A. So there are examples of militant 16 operatives of the Izz al-Din al-Qassam Brigades 17 that received regular salaries. 18 And there is also a claim that in 19 the case of Mujama, for example, money was -- 20 money was transferred from the entity -- from 21 the society to Hamas as emergency funds, for 22 emergency needs. So I don't know where it 23 went. 24 Q. Anything else? 25 MR. GLATTER: Same objection to the</p>	<p style="text-align: right;">Page 112</p> <p>1 SPITZEN 2 would like to understand this question better. 3 Q. Is there something specific that you 4 didn't understand? 5 A. Can you repeat it, please? And then 6 I will tell you exactly what's my problem with 7 it. 8 Q. Sure. Mr. Spitzen, you are offering 9 no opinion that any of the entities that CBSP 10 transferred money to through Credit Lyonnais 11 recruited the perpetrators of the 15 attacks at 12 issue in this litigation, correct? 13 MR. GLATTER: Same objection. 14 A. If you are talking about the entity 15 itself recruiting the perpetrators, then it's 16 correct. 17 If you are talking about people who 18 were involved in these attacks and worked for 19 the entities like Abu al-Hija and Jenin, then 20 the answer is different. 21 Q. Mr. Spitzen, you are offering no 22 expert opinion that any of the perpetrators of 23 the 15 attacks in this litigation were 24 indoctrinated to become terrorists by any of 25 the entities that CBSP transferred money to</p>

MOSES STRAUSS, et al. VS.
CREDIT LYONNAIS, S.A.

ARIEH SPITZEN
August 11, 2010

Page 123	Page 125
<p>1 SPITZEN 2 BY MR. LUFT: 3 Q. Mr. Spitzen, let me ask you, we were 4 talking about some of your prior work, and I 5 want to ask you about the work you did in the 6 Palestinian Affairs Department of the Israeli 7 Ministry of Defense. 8 I know your experience is extensive 9 and goes beyond that, but in the interest of 10 time, I'm going to ask you from 2001 to 2009, 11 you were commander of the Palestinian Affairs 12 Department, correct? 13 A. Correct. 14 Q. And your CV states you were, in 15 fact, the top authority regarding -- the top 16 authority regarding the socioeconomic civilian 17 situation in the Palestinian arena in the West 18 Bank of Gaza. 19 A. Correct. 20 Q. And when you say you are the top 21 authority, you are the top Israeli authority, 22 not necessarily the top Palestinian authority 23 on that question, correct? 24 MR. GLATTER: Object to the form. 25 A. Correct.</p>	<p>1 SPITZEN 2 Israel? 3 MR. GLATTER: Objection to form. 4 A. The PAD was -- Palestinian Affairs 5 Department was responsible for giving a 6 description of the situation in the -- 7 coordination of activities in the territories, 8 the Cogart. (In English.) 9 Cogart with the coordination of 10 operations in the territories. 11 THE INTERPRETER: The interpreter is 12 asking the witness to repeat. 13 A. The PAD was in charge of providing 14 the Ministry of Defense with a description of 15 the situation -- 16 MS. BEYLER: Picture. 17 A. -- or a -- 18 THE INTERPRETER: It's an 19 expression. 20 A. -- of the situation -- a description 21 of the situation in the Palestinian society, as 22 far as socioeconomic situation in the civilian, 23 social and economic areas. This was the 24 responsibility of the PAD. 25 Occasionally, it would also consult</p>
Page 124	Page 126
<p>1 SPITZEN 2 Q. Is it fair to say that the 3 Palestinian Affairs Department, if I refer to 4 that as PAD, you will know what I'm referring 5 to, was responsible for describing the civilian 6 situation within the Palestinian arena to 7 government departments in Israel, including the 8 Ministry of Defense? 9 THE INTERPRETER: The interpreter 10 will repeat. 11 A. I don't understand this question 12 very well because of the formulation. Are you 13 willing to repeat it? 14 Q. Sure. 15 A. Maybe something between the question 16 and the interpretation went awry. 17 Q. Why don't I break it down. We will 18 try to do it again. 19 MR. GLATTER: Are you pointing to 20 somewhere particularly in the report? 21 MR. LUFT: No. 22 Q. Is it true that -- was the 23 Palestinian Affairs Department responsible for 24 describing the civilian situation within the 25 Palestinian arena to government departments in</p>	<p>1 SPITZEN 2 the other government departments. And that is 3 because the Minister of Defense is the one who 4 is responsible for implementing the Israeli 5 policy in the territories. 6 Q. And as part of your responsibilities 7 with the PAD, you were responsible every year 8 for writing and updating the fundamental survey 9 regarding the civilian infrastructure of Hamas? 10 A. Correct. 11 Q. And as part of that survey, did you 12 discuss which charitable entities in the 13 occupied territories the PAD believed were or 14 were not affiliated with Hamas? 15 MR. GLATTER: I'm sorry, this is 16 during the time frame that you originally 17 referenced? 18 MR. LUFT: Yes, from 2000. 19 A. Did I discuss or did I research? I 20 didn't understand your question. 21 Q. I can make it even simpler. 22 Was the issue of which charities 23 within the territories were or were not 24 affiliated in Hamas something that was covered 25 in the annual surveys that you would create as</p>

MOSES STRAUSS, et al. VS.
CREDIT LYONNAIS, S.A.

ARIEH SPITZEN
August 11, 2010

Page 131	Page 133
<p>1 SPITZEN 2 an illegal entity in Israel, correct? 3 A. Since 1989. 4 Q. And during the period that we are 5 talking about, 2001 to 2009, when you were in 6 charge of the PAD, when you were asked for your 7 opinion with regard to the identity, I believe 8 is how you referred to it, of a charity in the 9 West Bank or in Gaza, were you ever of the 10 opinion that a charity should be -- the 11 identification of the charity should be as 12 identified with Hamas, but that charity was not 13 declared illegal? 14 MR. GLATTER: Objection to form. 15 A. If the question is whether there 16 were, in the da'wa book, organizations that 17 were identified with the Hamas and were not 18 outlawed, the answer is yes. 19 Q. Do you know why Israel did not 20 outlaw those organizations that were identified 21 in the da'wa book as being identified with 22 Hamas? 23 MR. GLATTER: Objection as to form. 24 Objection, vague as to time. You may 25 answer.</p>	<p>1 SPITZEN 2 via the process you just mentioned, that entity 3 is legal under Israeli law, correct? 4 MR. GLATTER: Objection as to form 5 and foundation. Objection to the extent 6 beyond the scope of Mr. Spitzen's expert 7 report. You may answer. 8 A. As I said, I'm not a jurist and 9 that's why I cannot give you a judicial answer 10 to this question. 11 I only know that, according to what 12 I was told by Israeli official jurists, and 13 this is hearsay testimony, not something that I 14 know from the legal point of view, every 15 organization identified with Hamas has been 16 illegal since 1989. This is the legal 17 commentary since Hamas has been outlawed. 18 Q. And when you say every organization 19 identified with Hamas, that's identified with 20 Hamas by the Israeli government, not by you in 21 the da'wa book, correct? 22 MR. GLATTER: Objection as to form. 23 Objection, misstates prior testimony. 24 MR. LUFT: Can I have the witness' 25 answer that he gave you? She didn't</p>
Page 132	Page 134
<p>1 SPITZEN 2 A. I don't know. 3 Q. Did you ever call anyone in the 4 Israeli government and say an entity that was 5 listed in the da'wa book as being identified 6 with Hamas should be outlawed because, in your 7 opinion, they were identified with Hamas? 8 MR. GLATTER: Objection as to form. 9 Objection to the extent previously asked 10 and answered. 11 A. I did not call anyone because it is 12 not my job, not my role. Actually, it wasn't 13 my job to outlaw anybody. 14 I know that it's a very long 15 procedure that goes through a very detailed 16 judicial examination regarding each and every 17 organization. And the purpose of this 18 examination, in my opinion, and, again, I'm not 19 a jurist, the purpose is to find out that this 20 particular organization, according to all the 21 criteria, that this organization, if it meets 22 all the criteria for being outlawed by the 23 highest court of Israel. 24 Supreme Court. (In English.) 25 Q. Prior to any charity being outlawed</p>	<p>1 SPITZEN 2 repeat it. 3 MR. GLATTER: Remember to -- before 4 you answer, so that the record is clear. 5 MR. LUFT: I need the answer. 6 MR. GLATTER: You can read the 7 answer back. 8 MR. LUFT: I don't have it yet, 9 Josh. No one has said it in English. 10 A. Now, we have to repeat the question. 11 MR. GLATTER: Sorry. Repeat the 12 question, please. 13 Q. And when you say every organization 14 identified with Hamas that's identified with -- 15 excuse me. 16 And when you say every organization 17 identified with Hamas, what you are referring 18 to is identified with Hamas by the Israeli 19 government, not by you in the da'wa book, 20 correct? 21 MR. GLATTER: Objection as to form. 22 Objection, misstates prior testimony. You 23 may answer. 24 A. Every organization that can be 25 proven in court that is identified with the</p>

MOSES STRAUSS, et al. VS.
CREDIT LYONNAIS, S.A.

ARIEH SPITZEN
August 11, 2010

Page 143	Page 145
<p>1 SPITZEN</p> <p>2 organizations, some of which are affiliated</p> <p>3 with Hamas, and some are affiliated with other</p> <p>4 organizations.</p> <p>5 Q. And so I'm trying to understand.</p> <p>6 What is the distinction between when</p> <p>7 an entity was identified with Hamas in the</p> <p>8 da'wa book and that entity being under the</p> <p>9 control of Hamas, in your opinion?</p> <p>10 MR. GLATTER: Objection as to form</p> <p>11 and foundation. Objection to the extent</p> <p>12 the question misstates the witness' prior</p> <p>13 testimony.</p> <p>14 A. I don't remember that I gave --</p> <p>15 MR. TURNER: Gradation.</p> <p>16 A. -- that I gave a gradation or that I</p> <p>17 provided the various terms in my opinion that</p> <p>18 we used in the da'wa book regarding these</p> <p>19 organizations or others.</p> <p>20 Q. Based on the definition you gave me</p> <p>21 just before about what it means to be</p> <p>22 identified with Hamas in the da'wa book, if</p> <p>23 someone met that definition, would, in your</p> <p>24 opinion, that also meet the definition of being</p> <p>25 under the control of Hamas, as you have used it</p>	<p>1 SPITZEN</p> <p>2 may answer.</p> <p>3 A. Again, I don't remember talking</p> <p>4 about my legal education or the lack thereof in</p> <p>5 regards to the definition of control. I</p> <p>6 remember talking about it in the context of</p> <p>7 declaring an organization unlawful.</p> <p>8 Q. Mr. Spitzen, as you used the term in</p> <p>9 your report, what do you mean by an entity</p> <p>10 being under the control of Hamas?</p> <p>11 A. I mean the same entities that -- I</p> <p>12 mean those entities that are under Hamas's</p> <p>13 control. For example, al-Mujama al-Islami,</p> <p>14 headed by Sheik Yassin until he was killed,</p> <p>15 al-Jam'iya al-Islamiya, which declares itself</p> <p>16 very clearly and openly that it is a Hamas</p> <p>17 organization, an organization like al-Salah in</p> <p>18 Ramallah that was founded in order to raise</p> <p>19 monies for Hamas prisoners, according to the</p> <p>20 testimony of its founder.</p> <p>21 Q. Mr. Spitzen, in your report you said</p> <p>22 you were asked to opine on "the question of</p> <p>23 whether the following entities, which received</p> <p>24 funding from ComitT de Bienfaisance et de</p> <p>25 Secours aux Palestiniens (through Credit</p>
Page 144	Page 146
<p>1 SPITZEN</p> <p>2 in your report?</p> <p>3 MR. GLATTER: Object to the form of</p> <p>4 the question. Object to the extent it</p> <p>5 mischaracterizes Mr. Spitzen's prior</p> <p>6 testimony.</p> <p>7 A. Again, I don't really understand</p> <p>8 you. What's the connection between the expert</p> <p>9 opinion and the da'wa book or the da'wa books</p> <p>10 that these were documents produced through the</p> <p>11 years?</p> <p>12 In order to answer this question, I</p> <p>13 need to see the da'wa books in front of me, and</p> <p>14 I can't get them because they are classified.</p> <p>15 So I cannot answer this question.</p> <p>16 Q. Okay. Mr. Spitzen, before when I</p> <p>17 asked you about under the control of Hamas, you</p> <p>18 said something to the effect that you are not a</p> <p>19 lawyer, it's not legal, is it your</p> <p>20 understanding that whether someone is under the</p> <p>21 control of Hamas is a legal question?</p> <p>22 MR. GLATTER: Object to the form of</p> <p>23 the question. Object to the extent it</p> <p>24 mischaracterizes Mr. Spitzen's prior</p> <p>25 testimony, which speaks for itself. You</p>	<p>1 SPITZEN</p> <p>2 Lyonnais, S.A.) and from other organizations</p> <p>3 associated with the Union of Good were, in</p> <p>4 fact, under the control of Hamas or identified</p> <p>5 with Hamas at the time that Credit Lyonnais</p> <p>6 transferred funds to them."</p> <p>7 And my question to you is what do</p> <p>8 you mean when you say "under the control of</p> <p>9 Hamas"? And I'm not asking you for which</p> <p>10 organizations you think are. I'm asking you</p> <p>11 how you define that term?</p> <p>12 MR. GLATTER: I'm going to object on</p> <p>13 the grounds that I believe the question</p> <p>14 was asked and answered. However, I will</p> <p>15 allow him to answer it again.</p> <p>16 A. To be under the control of Hamas</p> <p>17 means that an organization is an inseparable</p> <p>18 integral part of the Hamas and identified with</p> <p>19 it.</p> <p>20 And, again, I have to go back to</p> <p>21 giving examples. If the Hamas was an outgrow</p> <p>22 of the Mujama and the al-Jam'iya al-Islamiya</p> <p>23 and al-Islah, then, hence, they are controlled</p> <p>24 by the Hamas.</p> <p>25 Q. So, Mr. Spitzen, it's your testimony</p>

MOSES STRAUSS, et al. VS.
CREDIT LYONNAIS, S.A.

ARIEH SPITZEN
August 11, 2010

Page 147	Page 149
<p>1 SPITZEN 2 that every organization that you identify as 3 being under the control of Hamas is an 4 organization -- excuse me. Let me strike that. 5 So, Mr. Spitzen, it's your testimony 6 that every organization that you identify in 7 your expert opinion as being under the control 8 of Hamas is an organization that is an 9 inseparable part of Hamas and identifies with 10 it? 11 MR. GLATTER: Object to the form. 12 A. Again. 13 THE INTERPRETER: Should the 14 interpreter repeat? 15 MR. LUFT: No, the court -- let the 16 court reporter read it back. 17 (Record read.) 18 A. Yes. 19 Q. Is there anything else that you 20 meant, other than what we have just discussed, 21 when you said that an organization was under 22 the control of Hamas? Let me strike that, and 23 let me just ask a new question. 24 Other than an organization being an 25 inseparable part of Hamas and identified with</p>	<p>1 SPITZEN 2 that you say are under the control of Hamas in 3 your report, that the leadership or official 4 leadership of the organization and board of 5 trustees are almost identical to that of Hamas? 6 MR. GLATTER: Same objection. 7 A. I would have to check it. I'm not 8 sure that it's so in all the organizations. 9 I remember the Mujama and the 10 al-Jam'iyah, and al-Salah, which is also 11 controlled by Hamas. I'm talking about the 12 al-Salah in Gaza. There were also Hamas 13 leaders, but I'm not sure that all or most of 14 the leadership was. 15 Q. Anything else that you meant when 16 you said "under the control of Hamas"? 17 MR. GLATTER: Object to the form. 18 Object to the extent it mischaracterizes 19 the expert report -- statements in the 20 expert report, which are self-explanatory. 21 I'm happy to -- reading it back, 22 only if you want me to, I'm happy to 23 clarify the objection. 24 MR. LUFT: No, it's fine. 25 MR. GLATTER: You may answer.</p>
Page 148	Page 150
<p>1 SPITZEN 2 it, is there anything else that you meant in 3 your report when you wrote that an organization 4 was under the control of Hamas? 5 MR. GLATTER: I object to the form 6 of the question. It's vague and 7 ambiguous. To the extent the question 8 seeks to characterize statements in the 9 report, the statements speak for 10 themselves. You may answer. 11 A. I could also maybe add the fact that 12 there are organizations in which the leadership 13 or official leadership of the organization and 14 the board of trustees are almost identical. 15 Like, for example, the Mujama where 16 six out of seven founders -- founders of the 17 Hamas -- actually the Mujama existed before the 18 Hamas -- but six out of seven of its 19 founders -- actually, it's board of trustees 20 was also -- were also the people who 21 established it actually. 22 MR. TURNER: Established Hamas. 23 A. -- established Hamas actually. 24 Q. And for the -- is it your testimony, 25 Mr. Spitzen, that for all the organizations</p>	<p>1 SPITZEN 2 A. Right now, I don't remember 3 anything. 4 Q. Mr. Spitzen, when you say something 5 was an inseparable part of Hamas, what do you 6 mean by that? 7 A. I mean what I have already said, 8 that the leadership was the same, that the 9 organization grew out of the other 10 organization. 11 Q. Do you mean anything else by 12 inseparable part of Hamas? 13 A. That's it more or less. 14 Q. And in the context of when you said 15 "the organization is an inseparable part of 16 Hamas and identified with it," what did you 17 mean by "identified with it"? 18 THE INTERPRETER: In Hebrew, there 19 is a little distinction, but identified, 20 identified with. 21 MR. LUFT: I just need to hear his 22 answer. 23 THE INTERPRETER: The question the 24 witness is asking, identified by somebody 25 or identifying with?</p>

MOSES STRAUSS, et al. VS.
CREDIT LYONNAIS, S.A.

ARIEH SPITZEN
August 11, 2010

<p style="text-align: right;">Page 155</p> <p>1 SPITZEN</p> <p>2 question. What do you mean by a board of</p> <p>3 directors separate from the Hamas? I don't</p> <p>4 understand that.</p> <p>5 Q. The board of directors of the Jenin</p> <p>6 Zakat Committee is not also the board of</p> <p>7 directors of Hamas, correct?</p> <p>8 MR. GLATTER: Objection as to form</p> <p>9 and foundation.</p> <p>10 A. I don't remember mentioning either</p> <p>11 in this expert opinion or anywhere else, a</p> <p>12 Hamas board of directors.</p> <p>13 Q. So the Jenin Zakat Committee's board</p> <p>14 of directors is not the board of directors of</p> <p>15 Hamas to your knowledge, correct?</p> <p>16 MR. GLATTER: Objection as to form</p> <p>17 and foundation, misleading question. You</p> <p>18 may answer.</p> <p>19 A. Again, I'm repeating. I never</p> <p>20 mentioned a board of directors of Hamas. I</p> <p>21 don't know what it's about, what you are</p> <p>22 talking about.</p> <p>23 Q. Is there a board of directors of</p> <p>24 Hamas?</p> <p>25 A. I can refer you to the pages in my</p>	<p style="text-align: right;">Page 157</p> <p>1 SPITZEN</p> <p>2 A. The word incorporated confused me.</p> <p>3 (In English.)</p> <p>4 Q. Okay. Why don't I try to restate it</p> <p>5 then?</p> <p>6 A. Because they are speaking on legal</p> <p>7 statutes, something that -- (In English.)</p> <p>8 MR. TURNER: Incorporation, in</p> <p>9 Hebrew, ta'agid, transliterated into</p> <p>10 English T-A apostrophe A-G-I-D.</p> <p>11 THE INTERPRETER: Thank you.</p> <p>12 MR. TURNER: Incorporated company,</p> <p>13 khevra K-H-E-V-R-A, second word meugudet,</p> <p>14 M-E-U-G-U-D-E-T, as in Thomas.</p> <p>15 MR. GLATTER: If only I could get</p> <p>16 CLE credit for that.</p> <p>17 I'm not sure if there is a question</p> <p>18 pending, but why don't you ask your next</p> <p>19 question. And to clarify, I understand,</p> <p>20 Mr. Luft, your instruction to the witness</p> <p>21 that regardless of whether or not</p> <p>22 something is mentioned or not mentioned in</p> <p>23 the report, you are still asking for his</p> <p>24 answer.</p> <p>25 A. Okay.</p>
<p style="text-align: right;">Page 156</p> <p>1 SPITZEN</p> <p>2 expert opinion that discuss the structure of</p> <p>3 Hamas.</p> <p>4 Q. I just want to know. Is there a</p> <p>5 board of directors of Hamas?</p> <p>6 A. I don't know what you call a board</p> <p>7 of directors. I can't answer this question.</p> <p>8 Q. Mr. Spitzen, you understand that</p> <p>9 each of the 13 entities is -- was an</p> <p>10 incorporated charity, correct?</p> <p>11 A. Not at all.</p> <p>12 MR. GLATTER: The witness answered,</p> <p>13 but I will interpose an objection on form.</p> <p>14 A. I don't think it was stated anywhere</p> <p>15 in this expert opinion.</p> <p>16 Q. Mr. Spitzen, I'm going to ask you</p> <p>17 questions, and whether or not it's stated in</p> <p>18 your opinion, I just need the answer to my</p> <p>19 question. Okay?</p> <p>20 THE INTERPRETER: The interpreter</p> <p>21 would like to ask for the word</p> <p>22 incorporated.</p> <p>23 MR. TURNER: If you want I have a</p> <p>24 legal dictionary in here, I can check in</p> <p>25 here as well.</p>	<p style="text-align: right;">Page 158</p> <p>1 SPITZEN</p> <p>2 Q. Mr. Spitzen, the 13 entities</p> <p>3 referenced in your report on pages one and two,</p> <p>4 those were in the time period of 2000 to 2002</p> <p>5 recognized charities in the territories; is</p> <p>6 that fair to say?</p> <p>7 MR. GLATTER: Object to the form.</p> <p>8 A. There is a difference among the 13</p> <p>9 between two types of organizations, and I hope</p> <p>10 you don't have anything against me saying that</p> <p>11 I indicated it in my expert opinion.</p> <p>12 There are Zakat committees that</p> <p>13 were -- that were a subject -- that were</p> <p>14 formally subordinate -- that were formally</p> <p>15 subordinate to the WAQF, which is the Ministry</p> <p>16 of Religion -- Religious Affairs of the WAQF.</p> <p>17 Q. That's the PA?</p> <p>18 A. Yes, the PA. (In English.)</p> <p>19 And there are charitable societies</p> <p>20 that were registered and formally subordinate</p> <p>21 to the Ministry of Interiors of the PA.</p> <p>22 Q. And these entities, during the time</p> <p>23 period of 2000 through 2004, were not -- strike</p> <p>24 that.</p> <p>25 Let's start with the Zakat</p>

MOSES STRAUSS, et al. VS.
CREDIT LYONNAIS, S.A.

ARIEH SPITZEN
August 11, 2010

Page 159	Page 161
<p>1 SPITZEN</p> <p>2 committees. You said that they were</p> <p>3 subordinate to the Ministry of Religious</p> <p>4 Affairs of the WAQF?</p> <p>5 A. WAQF.</p> <p>6 Q. And that's a Palestinian authority</p> <p>7 institution, correct?</p> <p>8 MR. GLATTER: Objection to form. I</p> <p>9 think it misstates the testimony. You can</p> <p>10 answer.</p> <p>11 A. Formally, or officially, they were</p> <p>12 under the --</p> <p>13 MR. TURNER: Subject to?</p> <p>14 A. -- subject to the WAQF --</p> <p>15 subordinate to the WAQF.</p> <p>16 MR. GLATTER: I will withdraw the</p> <p>17 objection on the misstating of the</p> <p>18 testimony. There was an issue with the</p> <p>19 transcript.</p> <p>20 Q. And each of the 13 entities had</p> <p>21 management?</p> <p>22 A. Yes.</p> <p>23 Q. And that management was in charge of</p> <p>24 the activities of that organization?</p> <p>25 A. At least some of the management.</p>	<p>1 SPITZEN</p> <p>2 Q. Why don't you give me the best</p> <p>3 answer you can give me?</p> <p>4 A. This is the best answer.</p> <p>5 MR. GLATTER: Objection as to form</p> <p>6 and foundation, vague as to the reference</p> <p>7 to "head".</p> <p>8 Q. Mr. Spitzen, did you understand my</p> <p>9 question?</p> <p>10 A. Yes, I understood your question.</p> <p>11 Q. Mr. Spitzen, if I understand it, you</p> <p>12 are saying that it's -- you say, It's hard for</p> <p>13 me to answer this because you saw a lot of</p> <p>14 people.</p> <p>15 So are you saying you don't recall?</p> <p>16 I just need a clear answer as to what you are</p> <p>17 saying, as to whether you met with the head of</p> <p>18 any of the 13 entities?</p> <p>19 MR. GLATTER: Objection as to form</p> <p>20 and foundation.</p> <p>21 A. Yes, that will be fair.</p> <p>22 Q. Do you recall meeting with the board</p> <p>23 of directors of any --</p> <p>24 MR. GLATTER: Wait. He has got a</p> <p>25 question for you.</p>
Page 160	Page 162
<p>1 SPITZEN</p> <p>2 Not everybody was active, but at least some of</p> <p>3 them.</p> <p>4 Q. And all of these en- -- all the 13</p> <p>5 entities had a board of directors?</p> <p>6 MR. GLATTER: Objection, asked and</p> <p>7 answered.</p> <p>8 A. Yes.</p> <p>9 Q. And those board of directors met?</p> <p>10 A. I can't answer whether in all the</p> <p>11 organizations all the members of the -- all the</p> <p>12 boards of directors would meet.</p> <p>13 Q. Mr. Spitzen, did you visit, in the</p> <p>14 period of 2000 to 2004, any of the 13 entities?</p> <p>15 A. No.</p> <p>16 Q. Did you ever speak, in the period of</p> <p>17 2000 to 2004, with the head of any of the 13</p> <p>18 entities?</p> <p>19 MR. GLATTER: Objection as to form</p> <p>20 and foundation. You can answer.</p> <p>21 A. I -- again, the answer, and it will</p> <p>22 be hard for me to answer, because through these</p> <p>23 years, I saw hundreds of Palestinians on</p> <p>24 different occasions. It's hard for me to give</p> <p>25 you an unequivocal answer to this question.</p>	<p>1 SPITZEN</p> <p>2 Q. Do you recall meeting with any of</p> <p>3 the board of directors of any of the 13</p> <p>4 entities?</p> <p>5 A. The board of directors?</p> <p>6 Q. Of each -- of any of the 13</p> <p>7 entities.</p> <p>8 A. I don't remember such a thing.</p> <p>9 Q. Do you recall ever meeting with any</p> <p>10 employees of any of the 13 entities in the</p> <p>11 period of 2000 to 2004?</p> <p>12 You can answer, Mr. Spitzen. He is</p> <p>13 not required to say objection; he just likes</p> <p>14 to.</p> <p>15 MO MR. GLATTER: Move to strike</p> <p>16 Mr. Luft's editorial comment.</p> <p>17 A. I have to give him the time.</p> <p>18 MR. GLATTER: But I have no</p> <p>19 objection to your question.</p> <p>20 A. It's even harder for me to remember</p> <p>21 something like that.</p> <p>22 Q. So?</p> <p>23 A. So I don't remember.</p> <p>24 Q. I just need a clear record,</p> <p>25 Mr. Spitzen. I'm not trying to give you a hard</p>

MOSES STRAUSS, et al. VS.
CREDIT LYONNAIS, S.A.

ARIEH SPITZEN
August 11, 2010

Page 163	Page 165
<p>1 SPITZEN 2 time. 3 MR. GLATTER: Object to the form. 4 Q. Mr. Spitzen, all the employees of 5 the 13 entities in the period of 2000 to 2004 6 were not Hamas members, correct? 7 (Discussion between interpreters.) 8 THE INTERPRETER: That's how it's 9 asked. That's how I have to interpret. 10 A. I wouldn't say such a thing. I 11 myself counted many Hamas member employees, 12 including people from Izz al-Din al-Qassam. 13 Q. My question to you was, all of the 14 employees of the 13 entities were not Hamas 15 members, right? 16 MR. GLATTER: Object to the form, 17 vague as to time. 18 Q. In the time period 2000 to 2004? 19 MR. TURNER: All as opposed to none? 20 MR. LUFT: All as in all, the way 21 it's used. 22 MR. GLATTER: It's right on the 23 screen. 24 A. The answer to the question, the way 25 it was interpreted for me into Hebrew and,</p>	<p>1 SPITZEN 2 earlier or not, is not relevant to the 3 questions he is asking you now. 4 Is that fair? 5 MR. LUFT: That's fine. 6 A. The answer is right. 7 Q. For the [REDACTED] 8 [REDACTED], what percentage of their employees 9 would you say were Hamas members? And for the 10 purpose of these questions, I'm asking between 11 2000 and 2004. 12 MR. GLATTER: So your question is 13 what the percentage was for the entire 14 time period? 15 MR. LUFT: Yes. 16 MR. GLATTER: Object as to form. 17 You can answer. 18 A. I cannot give an answer to this 19 question. I didn't survey all the employees 20 and what percentage of them were Hamas members. 21 Q. In the interest of saving time, 22 could you answer that question with regard to 23 any of the 13 entities? 24 MR. GLATTER: Objection as to form. 25 A. I cannot answer such a question to</p>
Page 164	Page 166
<p>1 SPITZEN 2 addressing the interpreter, please interpret 3 it. 4 Were all the -- all the employees of 5 these 13 entities, all of them were not Hamas 6 members, and that's the question I answered. 7 Q. And your answer to that is? 8 MR. GLATTER: Objection, asked and 9 answered. 10 A. And my answer to this is that at 11 least some of them were Hamas people. 12 Q. And some of them were not Hamas 13 people, correct? 14 A. But that was not the answer that 15 was -- that was not the question that was given 16 me or -- 17 MR. TURNER: Transmitted. 18 A. -- transmitted to me. 19 MR. GLATTER: For purposes of 20 clarity and efficiency, Mr. Luft is asking 21 you a new question now, just asking to 22 confirm whether his understanding is 23 correct that not every employee of each of 24 the 13 entities was Hamas. 25 Whether he asked that question</p>	<p>1 SPITZEN 2 any one of these societies -- associations. 3 That's it. 4 Q. For the [REDACTED] 5 [REDACTED] how many of their board members were 6 non-Hamas members? 7 MR. GLATTER: Objection as to form. 8 A. (Perusing.) I would be happy to see 9 the appendix regarding this question because 10 there is a list -- there is the file of the 11 association in it, and I would be able to 12 see -- and I could see how many people are or 13 were in the board of trustees. 14 Q. The [REDACTED] 15 [REDACTED] had both Hamas -- according to you, 16 Hamas and non-Hamas board members, correct? 17 A. Yes. 18 Q. And the [REDACTED] 19 [REDACTED] had both Hamas and non-Hamas board members, 20 according to you? 21 MR. GLATTER: Objection to form. 22 Are you referring to the report? 23 MR. LUFT: No, I'm just asking him. 24 A. I'm not sure about [REDACTED] 25 There was a large number of Hamas members. I'm</p>

MOSES STRAUSS, et al. VS.
CREDIT LYONNAIS, S.A.

ARIEH SPITZEN
August 11, 2010

Page 167

1 SPITZEN
2 not sure there were non-Hamas members.
3 Q. Mr. Spitzen, sitting here today can
4 you identify any one of the 13 entities that
5 had no non-Hamas board members, in your
6 opinion?
7 MR. GLATTER: Objection to form.
8 A. Now, I don't understand. I don't
9 understand the question in Hebrew. Please
10 clarify or retranslate.
11 THE INTERPRETER: The interpreter
12 will retranslate.
13 (Interpreter retranslating.)
14 THE INTERPRETER: The interpreter
15 trans- --
16 A. I would like to answer -- I would
17 like to answer a clear question.
18 MR. GLATTER: I'm advised by
19 Ms. Beyler that part of the confusion here
20 may be the translation from how, Avi, you
21 have phrased the question in the form of,
22 "Can you identify any of the 13 entities
23 that had no non-Hamas board members?"
24 And the sense I'm getting is
25 something is being lost in translation to

Page 168

1 SPITZEN
2 the Hebrew because it's phrased as a
3 double negative. So I'm not quite sure
4 how to correct the question, but I'm
5 advised that that's what creating the
6 static here.
7 MR. LUFT: The translator
8 understands it's not a double negative,
9 that non-Hamas is a term?
10 THE INTERPRETER: In Hebrew, it
11 doesn't translate otherwise.
12 MR. LUFT: I will restate it into a
13 way that hopefully will translate into
14 Hebrew.
15 Q. Mr. Spitzen, of the 13 entities, are
16 you aware of any of them that on their board of
17 directors did not have a non-Hamas board
18 member?
19 A. I don't understand this question.
20 MR. GLATTER: I have to object to
21 the form on the ground that the question
22 is confusing but...
23 A. I really want to answer. I don't --
24 I just don't understand this question.
25 Q. Mr. Spitzen, all of the 13 entities

Page 169

1 SPITZEN
2 that we are referring to, on their board of
3 directors had members who were both Hamas and
4 non-Hamas, correct, in your opinion?
5 MR. GLATTER: Objection to form,
6 misstates prior testimony.
7 A. This statement is incorrect because
8 there are organizations in which all of them
9 are Hamas people.
10 Q. Which of the 13 entities, in your
11 opinion, had boards of trustees from 2000 to
12 2004 that were comprised solely of members of
13 Hamas?
14 THE INTERPRETER: The interpreter
15 would like to point out that sometimes you
16 say board of directors and sometimes you
17 say board of trustees, and I don't know
18 whether it's the same thing or different.
19 MR. GLATTER: I'm not sure if you
20 are referring to leadership in the report.
21 So I have to admit to being confused by
22 the terminology as well, but, you know,
23 it's your deposition.
24 MR. LUFT: I will try to be more
25 clear, but if you could translate my

Page 170

1 SPITZEN
2 question.
3 A. Mujama. In
4 my opinion, also al-Salah of Gaza. To the best
5 of my recollection, also the
6 after the election of 2000. It's
7 possible, but I'm not perfectly sure, also
8 al-Islah of Ramallah.
9 MR. GLATTER: It's about five to
10 seven. So I know we started late today,
11 so I don't know if you want to talk off
12 the record on timing.
13 MR. LUFT: Sure. Why don't we go
14 off the record for a second.
15 THE VIDEOGRAPHER: We are now off
16 the record. The time is 6:58 p.m. Today
17 is August 11, 2010.
18 (Recess taken.)
19 THE VIDEOGRAPHER: This is tape
20 seven of the deposition of Mr. Arie
21 Spitzen. We are now back on the record.
22 The time is 7:15 p.m. Today is August 11,
23 2010.
24 BY MR. LUFT:
25 Q. Mr. Spitzen, can you identify for me

MOSES STRAUSS, et al. VS.
CREDIT LYONNAIS, S.A.

ARIEH SPITZEN
August 11, 2010

Page 171

1 SPITZEN
2 any decisions made by any of the 13 entities
3 that were done specifically at the direction of
4 Hamas?
5 MR. GLATTER: Object to the form.
6 A. Again, I have difficulty
7 understanding your question.
8 I can expand on it. I don't
9 understand what you mean at the direction of
10 Hamas.
11 Q. Are you aware of any time that Hamas
12 instructed one of these 13 entities to
13 specifically do something?
14 MR. GLATTER: Object to the form.
15 A. Again, it's difficult for me to
16 answer this question. Do you mean a written
17 instruction or written direction or general
18 guidelines? What are we talking about?
19 Q. Let's start with a written
20 instruction.
21 A. No.
22 Q. Are you aware of any specific --
23 A. Except for one thing. You have to
24 remember that the al-Mujama leadership and the
25 [REDACTED] leadership is the Hamas leadership.

Page 172

1 SPITZEN
2 Therefore, every decision by Sheik Yassin about
3 what Mujama was going to do, and he made the
4 decisions, and also a decision by Rantissi, and
5 others like them, like Yazuri -- and others
6 like them, such as Yazuri and others. That's a
7 decision made by the Hamas leadership.
8 Q. What decisions did al-Mujama make at
9 the direction of Hamas?
10 MR. GLATTER: Objection to form,
11 vague as to time.
12 Q. From 2000 to 2004.
13 MR. GLATTER: You asked him at any
14 time in an earlier question.
15 MR. LUFT: That's fine.
16 A. I will repeat and say again that all
17 the aspects, such as indoctrination of children
18 or children summer camps, or any kinds of
19 events run by the organizations, were done by
20 the decision by a Hamas leadership because the
21 board of this organization was --
22 MS. BEYLER: The board of directors.
23 A. -- because the board of directors of
24 this organization was a Hamas board.
25 Q. Is there any other decision that you

Page 173

1 SPITZEN
2 are aware of that any of the 13 entities made
3 because they were directed to do so because of
4 a specific instruction from Hamas?
5 MR. GLATTER: Object to the form.
6 A. Again, I don't understand the
7 question. When I was asked whether there were
8 written directions, I said I didn't know.
9 There were no written directions.
10 As to guidelines, all these
11 organizations, all the activities are guided by
12 Hamas.
13 Q. Do you have a copy of any of these
14 guidelines?
15 MR. GLATTER: Objection as to form
16 and foundation. The question is
17 misleading.
18 A. Again, I said we are not talking
19 about written guidelines, but whoever looks at
20 the words of the Hamas leaders, starting with
21 Yassin, continuing with Yazuri, there are
22 interviews here, and I include them in my
23 appendix.
24 And even in Atef Adwan's book, where
25 he explains how important the civilian sector

Page 174

1 SPITZEN
2 of the Hamas is, and I will continue with Sheik
3 Bitawi of Nablus, who is also a member of
4 the -- on the council --
5 MR. TURNER: Wise men.
6 A. -- wise men of --
7 Scholars, I think. (In English.)
8 -- of the religious -- the council
9 of the religious colors of Palestine.
10 The statements of all these peoples
11 outlined the program that all these
12 organizations should follow.
13 Q. That's what you mean when you say
14 guidelines?
15 A. And above all, I'm referring you to
16 my appendix, again. There is a document that
17 was seized in Hebron that contains a letter
18 exchange, or probably a summary of a letter
19 exchange of the internal and external
20 leadership that explains exactly what's the
21 role of these associations, what's the role of
22 the da'wa in the overall system of the Hamas.
23 So if you mean this type of
24 guidelines, we definitely are familiar with
25 them.

MOSES STRAUSS, et al. VS.
CREDIT LYONNAIS, S.A.

ARIEH SPITZEN
August 11, 2010

<p style="text-align: right;">Page 179</p> <p>1 SPITZEN</p> <p>2 you understand that the 13 entities, in the</p> <p>3 period of 2000 to 2004, had day-to-day</p> <p>4 operations?</p> <p>5 A. Absolutely.</p> <p>6 Q. And Hamas did not instruct them on</p> <p>7 how to run those day-to-day operations,</p> <p>8 correct?</p> <p>9 MR. GLATTER: Object to the form.</p> <p>10 A. I cannot say such a thing. If the</p> <p>11 head of the Jenin Zakat Committee there are</p> <p>12 Salatne and Zakarne, and they are members of</p> <p>13 the Hamas, and they are the ones that are</p> <p>14 running the daily operations of this</p> <p>15 organization, then Hamas is telling them what</p> <p>16 to do.</p> <p>17 And if the [REDACTED] is</p> <p>18 headed by Ahmed Bitawi, Sheik Ahmed Bitawi, who</p> <p>19 is one of the most important people in Hamas in</p> <p>20 Palestine, then --</p> <p>21 MS. BEYLER: In the West Bank.</p> <p>22 A. -- in the West Bank, then you can't</p> <p>23 say that this organization is not run by the</p> <p>24 Hamas.</p> <p>25 Q. Are you aware of any others?</p>	<p style="text-align: right;">Page 181</p> <p>1 SPITZEN</p> <p>2 had members who you believe to also be Hamas</p> <p>3 members.</p> <p>4 I'm asking you if you are aware of</p> <p>5 any instructions that Hamas gave any of those</p> <p>6 13 entities about how to run their day-to-day</p> <p>7 operations?</p> <p>8 MR. GLATTER: I object to the form</p> <p>9 of the question as ambiguous.</p> <p>10 A. As far as I'm concerned, and to the</p> <p>11 best of my judgment, the moment that one of the</p> <p>12 organizations -- the 13 organizations is headed</p> <p>13 by a senior Hamas member, Hamas is the one</p> <p>14 that's running the day-to-day operations.</p> <p>15 Hamas is the one who's giving the instructions.</p> <p>16 Q. And when you say it's headed by a</p> <p>17 senior Hamas member, does that mean that the</p> <p>18 entire board of directors are Hamas members?</p> <p>19 MR. GLATTER: Object to the form of</p> <p>20 the question. Object to the extent it</p> <p>21 misstates prior testimony.</p> <p>22 A. No, that's not what I said.</p> <p>23 Q. And when you say that it is headed</p> <p>24 by a senior Hamas member, does that mean that</p> <p>25 all the senior leadership of one of those 13</p>
<p style="text-align: right;">Page 180</p> <p>1 SPITZEN</p> <p>2 A. Certainly --</p> <p>3 Q. And I want to be clear --</p> <p>4 MR. GLATTER: Let him finish his</p> <p>5 answer.</p> <p>6 MR. LUFT: We are wasting a huge</p> <p>7 amount of time --</p> <p>8 MR. GLATTER: I'm sorry --</p> <p>9 MR. LUFT: Josh, let me finish.</p> <p>10 MR. GLATTER: No, no, no. We got a</p> <p>11 long lecture from your side about not</p> <p>12 interrupting a witness when he is</p> <p>13 testifying.</p> <p>14 MR. LUFT: I have never interrupted</p> <p>15 you, and I have not given you any</p> <p>16 lectures, but I do need to ask these</p> <p>17 questions. We are spending a lot of time</p> <p>18 on things that I am not asking.</p> <p>19 MR. GLATTER: Do you want to</p> <p>20 withdraw the pending question and ask a</p> <p>21 new one? That's fine.</p> <p>22 MR. LUFT: Sure.</p> <p>23 A. Okay.</p> <p>24 Q. Mr. Spitzen, I'm not asking you</p> <p>25 which of the organizations -- the 13 entities</p>	<p style="text-align: right;">Page 182</p> <p>1 SPITZEN</p> <p>2 entities are Hamas members, or senior Hamas</p> <p>3 members, excuse me?</p> <p>4 A. That's not what I said either.</p> <p>5 Q. Okay. So now, explain to me what</p> <p>6 does it mean for a senior Hamas member to be</p> <p>7 the head, if it does not mean that they are</p> <p>8 either the board of directors or they encompass</p> <p>9 the senior leadership of the organization.</p> <p>10 MR. GLATTER: Object to the form.</p> <p>11 You can answer.</p> <p>12 A. In every organization, all</p> <p>13 organization, every organization, there are</p> <p>14 some key positions, such as the chairman, the</p> <p>15 vice chairman, the treasurer, they are also</p> <p>16 signatory -- the administrative director of the</p> <p>17 organization, they are also signatories of the</p> <p>18 organization.</p> <p>19 MR. TURNER: They have a right of</p> <p>20 signature. They have a right of</p> <p>21 signature.</p> <p>22 (Discussion between interpreters.)</p> <p>23 THE INTERPRETER: Signatories, isn't</p> <p>24 it correct? Signatory is a person who is</p> <p>25 entitled to sign checks.</p>

MOSES STRAUSS, et al. VS.
CREDIT LYONNAIS, S.A.

ARIEH SPITZEN
August 11, 2010

Page 183	Page 185
<p>1 SPITZEN</p> <p>2 MR. TURNER: I can be a signatory on</p> <p>3 a convention. That's a different story.</p> <p>4 MR. LUFT: If he said signature,</p> <p>5 let's use signature. If he said</p> <p>6 signatory, let's use signatory.</p> <p>7 MR. GLATTER: I want to know if my</p> <p>8 interpreter concurs with Mr. Turner.</p> <p>9 MS. BEYLER: I think I would concur</p> <p>10 more with Mr. Turner.</p> <p>11 A. They have the right to sign checks</p> <p>12 or any documents. And they are running the</p> <p>13 day-to-day life of the organization. They are</p> <p>14 actually the people who decide what this</p> <p>15 association is going to do and how it is going</p> <p>16 to do whatever it's going to do.</p> <p>17 The fact that they are in the</p> <p>18 organization, or association, or in the board</p> <p>19 of directors of the organization, there are</p> <p>20 additional people who, in most of the</p> <p>21 instances, or in all the instances, or most of</p> <p>22 the instances that I'm familiar with, they are</p> <p>23 just silent partners who make no decisions,</p> <p>24 does not affect the daily activities of the</p> <p>25 organization --</p>	<p>1 SPITZEN</p> <p>2 from Mr. Luft today?</p> <p>3 THE WITNESS: Okay.</p> <p>4 MR. GLATTER: Go ahead.</p> <p>5 Q. And does senior Hamas members have</p> <p>6 to be in all of these key positions at one of</p> <p>7 the 13 entities or can they be in any one of</p> <p>8 these key positions?</p> <p>9 MR. GLATTER: Object to the form.</p> <p>10 A. This is exactly -- this is an</p> <p>11 important question because this is exactly the</p> <p>12 thing that I examined in each one of the</p> <p>13 associations. Who is the person -- who are the</p> <p>14 people, the key people who make the decisions</p> <p>15 in each and every one of the associations, and</p> <p>16 I think, actually I'm sure, that you can find</p> <p>17 it in my expert opinion.</p> <p>18 MR. TURNER: Key positions.</p> <p>19 THE INTERPRETER: Key positions?</p> <p>20 Q. Mr. Spitzen, having never visited</p> <p>21 any of the 13 entities and not being able to</p> <p>22 recall ever speaking to any of the boards of</p> <p>23 directors or any of the senior leadership of</p> <p>24 any of the 13 entities, how can you sit here</p> <p>25 today and say who was actually making the</p>
Page 184	Page 186
<p>1 SPITZEN</p> <p>2 MS. BEYLER: Daily decisions.</p> <p>3 A. -- or affect the daily decisions.</p> <p>4 I understand I was asked about the</p> <p>5 daily operations of the organization.</p> <p>6 MR. GLATTER: Avi, it's --</p> <p>7 MR. LUFT: I will finish this line</p> <p>8 of questioning.</p> <p>9 MR. GLATTER: We are at 7:45, so if</p> <p>10 you've got one question --</p> <p>11 MR. LUFT: I have a couple of</p> <p>12 questions, and I'm going to ask them.</p> <p>13 MR. GLATTER: No.</p> <p>14 MR. LUFT: Josh, just let me ask</p> <p>15 these couple questions, and we will be</p> <p>16 done.</p> <p>17 MR. GLATTER: How long are you going</p> <p>18 to be?</p> <p>19 MR. LUFT: They are going to be</p> <p>20 seven minutes. I don't know. I mean,</p> <p>21 they are two questions. Depending how</p> <p>22 long the answers are, that's how long they</p> <p>23 will be.</p> <p>24 MR. GLATTER: Mr. Spitzen, are you</p> <p>25 okay with answering a few more questions</p>	<p>1 SPITZEN</p> <p>2 day-to-day decisions for those 13 entities?</p> <p>3 MR. GLATTER: Object to the form of</p> <p>4 the question.</p> <p>5 A. In order to know who are the key</p> <p>6 people in the association who makes the</p> <p>7 decisions in the association, you don't have to</p> <p>8 visit, you don't have to endanger yourself in</p> <p>9 order -- in order to talk to them.</p> <p>10 And I said you don't have to visit</p> <p>11 and you don't have to talk specifically with</p> <p>12 the senior Hamas people --</p> <p>13 MS. BEYLER: Visit the organization.</p> <p>14 A. Visit the organization.</p> <p>15 In order to know what's going on in</p> <p>16 the associations, it's enough to look and see</p> <p>17 who has signed on the letters, who has signed</p> <p>18 on checks, who contacts other organizations</p> <p>19 abroad to receive money from.</p> <p>20 This matter is really not</p> <p>21 complicated. Whoever follows the operations of</p> <p>22 an association, whoever reads the documents of</p> <p>23 the associations and those seized at the</p> <p>24 associations, you can understand exactly who</p> <p>25 makes the decision regarding what.</p>

*MOSES STRAUSS, et al. VS.
CREDIT LYONNAIS, S.A.*

*ARIEH SPITZEN
August 12, 2010*



126 East 56th Street, Fifth Floor New York, New York 10022

PHONE: (212) 750-6434 FAX: (212) 750-1097

www.ELLENGRAUER.com

Original File 93799.TXT

Min-U-Script® with Word Index

MOSES STRAUSS, et al. VS.
CREDIT LYONNAIS, S.A.

ARIEH SPITZEN
August 12, 2010

Page 203	Page 205
<p>1 Spitzen</p> <p>2 that they are making as an employee of one of</p> <p>3 the 13 entities?</p> <p>4 MR. GLATTER: I object to the</p> <p>5 question on the grounds of form. The</p> <p>6 question is vague, ambiguous, compound and</p> <p>7 confusing, as well as lack of foundation</p> <p>8 and misstating prior testimony and</p> <p>9 Mr. Spitzen's expert report. You may</p> <p>10 answer the question.</p> <p>11 A. Again, it's very problematic because</p> <p>12 this question is very hypothetical. I can make</p> <p>13 an assumption that is as hypothetical as the</p> <p>14 question is. I can assume that if Ahmed Yassin</p> <p>15 runs a nursery school --</p> <p>16 THE WITNESS: No nursery school.</p> <p>17 Runs the -- (In English.)</p> <p>18 THE INTERPRETER: Sorry.</p> <p>19 A. If Ahmed Yassin heads the al-Mujama,</p> <p>20 then the nursery school decisions that are</p> <p>21 taken are decisions made by him and the head of</p> <p>22 the Hamas and the head of the entity.</p> <p>23 MS. BEYLER: The type of education.</p> <p>24 THE INTERPRETER: Okay.</p> <p>25 A. I assume that Ahmed Yassin, who is</p>	<p>1 Spitzen</p> <p>2 opinions, endeavor to try to determine whether</p> <p>3 an individual, who you allege to be a member of</p> <p>4 Hamas and to have either been a volunteer or</p> <p>5 employee of one of the 13 entities, whether</p> <p>6 their actions were done because they were</p> <p>7 acting on behalf of Hamas or because they were</p> <p>8 acting on behalf of one of the 13 entities?</p> <p>9 MR. GLATTER: Same objection.</p> <p>10 A. Again, this is not the way I was</p> <p>11 working. Your basic assumption in this</p> <p>12 question is that these associations are one</p> <p>13 thing and the Hamas is another thing. I</p> <p>14 determine in my expert opinion, and I insist on</p> <p>15 it, that these entities are part of the</p> <p>16 infrastructure of Hamas.</p> <p>17 Q. Mr. Spitzen, is it your expert</p> <p>18 opinion that there is no -- no distinguishment</p> <p>19 between the 13 entities and Hamas?</p> <p>20 MR. GLATTER: You can answer.</p> <p>21 A. Yes, and I'm also saying it at the</p> <p>22 end of each of the sections, that these</p> <p>23 associations are part of the civilian</p> <p>24 infrastructure of the Hamas.</p> <p>25 MR. TURNER: I think it was</p>
Page 204	Page 206
<p>1 Spitzen</p> <p>2 head of the Hamas and he was at that time also</p> <p>3 the head of the Mujama, he is the one who makes</p> <p>4 the decisions or made the decision -- decisions</p> <p>5 regarding the content, regarding -- regarding</p> <p>6 the content that those schools and those</p> <p>7 nursery schools will teach the children and</p> <p>8 pass over to the children.</p> <p>9 I cannot be sure whether he will be</p> <p>10 in charge of their schedule when they will go</p> <p>11 out for recess and when they will not.</p> <p>12 Q. Mr. Spitzen, my question to you is</p> <p>13 how -- how -- let me strike that.</p> <p>14 Mr. Spitzen, did you, in doing your</p> <p>15 analysis, endeavor to try to determine which</p> <p>16 decisions and actions taken by the 13 entities</p> <p>17 were taken and made by individuals because of</p> <p>18 their roles at the 13 entities or because of</p> <p>19 their alleged roles at Hamas?</p> <p>20 MR. GLATTER: Objection as to form</p> <p>21 and foundation.</p> <p>22 A. No, this was not the method or the</p> <p>23 way of my research.</p> <p>24 Q. And Mr. Spitzen, did -- did you, in</p> <p>25 conducting your analysis to offer these expert</p>	<p>1 Spitzen</p> <p>2 determinations rather than sections.</p> <p>3 THE INTERPRETER: Correct.</p> <p>4 A. The end of each of my</p> <p>5 determinations.</p> <p>6 Q. Mr. Spitzen, my question was with</p> <p>7 regard to Hamas, and your answer was with</p> <p>8 regard to the civilian infrastructure of Hamas.</p> <p>9 Is there a -- do you distinguish</p> <p>10 between Hamas and what you refer to as the</p> <p>11 civilian infrastructure of Hamas?</p> <p>12 MR. GLATTER: Objection, form and</p> <p>13 misstates the prior testimony. You may</p> <p>14 answer. Excuse me, mischaracterizes the</p> <p>15 prior testimony.</p> <p>16 A. I think the answer to this question</p> <p>17 is found in my expert opinion in the chapter</p> <p>18 regarding the structure of Hamas, and I</p> <p>19 definitely write there, or as far as I recall I</p> <p>20 write there, that the mechanism or apparatus --</p> <p>21 the apparatus of the civilian infrastructure of</p> <p>22 the Hamas is definitely a part thereof.</p> <p>23 MR. TURNER: There is a reference to</p> <p>24 the da'wa.</p> <p>25 A. -- the civilian infrastructure, the</p>

MOSES STRAUSS, et al. VS.
CREDIT LYONNAIS, S.A.

ARIEH SPITZEN
August 12, 2010

Page 231	Page 233
<p>1 Spitzen</p> <p>2 records of the 13 entities?</p> <p>3 MR. GLATTER: Objection as to form</p> <p>4 and foundation.</p> <p>5 A. Yes, the financial records, at least</p> <p>6 for some of the entities, those were seized by</p> <p>7 the IDF in its actions -- in its operations.</p> <p>8 There I really could see it, and there I found</p> <p>9 out the importance of a person who had the</p> <p>10 right of signature and who signed on a daily</p> <p>11 basis on checks or payment instructions and</p> <p>12 such.</p> <p>13 Q. For how many of the 13 entities did</p> <p>14 you have access to their financial books and</p> <p>15 records?</p> <p>16 MR. GLATTER: Let the record</p> <p>17 indicate the witness is reviewing his</p> <p>18 report.</p> <p>19 A. (Perusing.) I think if I'm not</p> <p>20 mistaken -- (In English.)</p> <p>21 I think if I'm not mistaken, that</p> <p>22 regarding seven of them I saw the types of</p> <p>23 material that I was talking about.</p> <p>24 Q. And, Mr. Spitzen, you would agree</p> <p>25 with me that there are important decisions that</p>	<p>1 Spitzen</p> <p>2 MR. LUFT: Money is --</p> <p>3 MR. GLATTER: Anyone who does any</p> <p>4 kind of financial on those, it can be a</p> <p>5 distinction with a difference.</p> <p>6 MS. BEYLER: It's cash.</p> <p>7 MR. GLATTER: Thank you.</p> <p>8 THE INTERPRETER: In Hebrew, you</p> <p>9 usually have to say cash money.</p> <p>10 MR. GLATTER: I understand. My</p> <p>11 apologies. You may answer.</p> <p>12 A. In some of the cases, yes. I mean</p> <p>13 you could see that they had it.</p> <p>14 Q. They had the funds that they needed</p> <p>15 to run the day-to-day operations of those</p> <p>16 entities?</p> <p>17 MR. GLATTER: Objection to form.</p> <p>18 A. It's hard for me to answer. I don't</p> <p>19 know what they need for the daily operations,</p> <p>20 and I don't know whether the accounts that I</p> <p>21 saw were the only accounts or there were more</p> <p>22 accounts.</p> <p>23 Q. Okay. And these accounts were bank</p> <p>24 accounts that these entities held in their</p> <p>25 name, correct?</p>
Page 232	Page 234
<p>1 Spitzen</p> <p>2 are made by these 13 entities separate from who</p> <p>3 signs checks, correct?</p> <p>4 MR. GLATTER: Objection to form.</p> <p>5 Please translate the objection. You may</p> <p>6 answer.</p> <p>7 A. Yes. Yes.</p> <p>8 Q. Okay. And, Mr. Spitzen, you talked</p> <p>9 about examining the books and records of seven</p> <p>10 of the 13 entities.</p> <p>11 Did you have an opportunity to</p> <p>12 review the audit reports for those entities?</p> <p>13 MR. GLATTER: Objection to form and</p> <p>14 foundation.</p> <p>15 A. I don't remember whether among the</p> <p>16 financial records were also audit records.</p> <p>17 That I don't remember. Maybe yes, maybe no.</p> <p>18 Q. Mr. Spitzen, for the financial</p> <p>19 records that you reviewed, did those entities</p> <p>20 have cash in their accounts?</p> <p>21 MR. GLATTER: I'm sorry, before he</p> <p>22 answers, you used the phrase "kessup,"</p> <p>23 (phonetic). My limited knowledge, is that</p> <p>24 a distinct reference to cash as opposed to</p> <p>25 another monetary --</p>	<p>1 Spitzen</p> <p>2 A. Yes, under their names and</p> <p>3 sometimes, in some instances, in the name of</p> <p>4 the treasurer or the head of the entity.</p> <p>5 Q. For the 13 entities we have been</p> <p>6 discussing for their operations, who made the</p> <p>7 decision about which employees to fire?</p> <p>8 MR. GLATTER: Objection to form.</p> <p>9 A. I don't know for sure. I can assume</p> <p>10 that it would be the administrative manager of</p> <p>11 the association, but it's just an assumption.</p> <p>12 Q. Would that be the same for who the</p> <p>13 entity hired, would that also be the</p> <p>14 administrative officer of the association?</p> <p>15 MR. GLATTER: Objection as to form</p> <p>16 and foundation.</p> <p>17 A. Again, I have no idea on this</p> <p>18 matter, I mean an idea that I can come and say</p> <p>19 it's this way or that way. I assume that it</p> <p>20 depends on the seniority of the employee, but I</p> <p>21 don't know.</p> <p>22 Q. Mr. Spitzen, when you say that an</p> <p>23 entity only supports Hamas, what do you mean by</p> <p>24 that?</p> <p>25 MR. GLATTER: Objection.</p>

MOSES STRAUSS, et al. VS.
CREDIT LYONNAIS, S.A.

ARIEH SPITZEN
August 12, 2010

Page 235	Page 237
<p>1 Spitzen</p> <p>2 Q. If it helps, I'm looking at page</p> <p>3 four of your report.</p> <p>4 MR. GLATTER: In English?</p> <p>5 MR. LUFT: Yes, always in English.</p> <p>6 Looking at Hebrew does not do me much</p> <p>7 good.</p> <p>8 A. Yes. Following your referral,</p> <p>9 Mr. Luft, page four in English is the same as</p> <p>10 page four in Hebrew because I'm looking at the</p> <p>11 Hebrew.</p> <p>12 Q. Okay.</p> <p>13 A. Where I mention the 18 criteria and</p> <p>14 by them -- and according to them, I examined</p> <p>15 whether an organization was a --</p> <p>16 MR. TURNER: Fan, supporter,</p> <p>17 MS. BEYLER: Sympathizer.</p> <p>18 A. -- fan, supporter, sympathizer or</p> <p>19 controlled by. And if you look at the</p> <p>20 conclusions, you will see that the conclusions</p> <p>21 regarding some of the entities are more cut and</p> <p>22 dry. Some other entities, they are more</p> <p>23 careful -- cautious.</p> <p>24 Q. Mr. Spitzen, just to be clear, what</p> <p>25 I'm trying to get is when you say "only</p>	<p>1 Spitzen</p> <p>2 opinion.</p> <p>3 MR. GLATTER: No, actually, you</p> <p>4 asked him. Mr. Spitzen testified</p> <p>5 yesterday that he would be using the</p> <p>6 Hebrew language version of his report as</p> <p>7 the operative version because he is s --</p> <p>8 MR. LUFT: That's what he is using</p> <p>9 to look at. What I'm asking you is what</p> <p>10 you produced to us as his report in</p> <p>11 English, are you willing to state that</p> <p>12 this is, in fact, his opinion? Because if</p> <p>13 not, I'm going to have to stop, and you</p> <p>14 are going to have to give me a translation</p> <p>15 that you are willing to say is his</p> <p>16 opinion.</p> <p>17 MR. GLATTER: No, no, I don't think</p> <p>18 you need to do that.</p> <p>19 To the extent that Mr. Spitzen</p> <p>20 testified that what his Hebrew report said</p> <p>21 is sympathizes as opposed to support, his</p> <p>22 understanding of what's in there is what's</p> <p>23 controlling.</p> <p>24 The English translation, frankly,</p> <p>25 was provided to you as a courtesy. I</p>
Page 236	Page 238
<p>1 Spitzen</p> <p>2 supports Hamas," how do you define that term?</p> <p>3 MR. GLATTER: Objection to form.</p> <p>4 Again, simply because you are reviewing</p> <p>5 the English, and he is looking at the</p> <p>6 Hebrew. So I want to make sure nothing is</p> <p>7 lost in translation.</p> <p>8 MR. LUFT: And I'm just going to</p> <p>9 make clear that the English translation</p> <p>10 I'm looking at was provided to us by the</p> <p>11 plaintiffs.</p> <p>12 MR. GLATTER: Correct.</p> <p>13 MR. LUFT: I have to work under the</p> <p>14 assumption that the English words that</p> <p>15 they gave me are the words of Mr. Spitzen,</p> <p>16 that they checked that.</p> <p>17 MR. GLATTER: Well --</p> <p>18 MR. LUFT: I mean I being told that</p> <p>19 they may or may not be, but I think it has</p> <p>20 to be fair that I can take what you have</p> <p>21 given me as his English translation as</p> <p>22 Mr. Spitzen's testimony. Do you agree</p> <p>23 with that?</p> <p>24 MR. GLATTER: As his testimony? No.</p> <p>25 MR. LUFT: As his report, as his</p>	<p>1 Spitzen</p> <p>2 don't believe -- I'm not even sure, is it</p> <p>3 a certified translation? I'm not sure if</p> <p>4 it is. It was provided to you as a</p> <p>5 courtesy to basically save you the cost of</p> <p>6 going out and translating it yourself, but</p> <p>7 you are always free to do that.</p> <p>8 MR. LUFT: I don't believe that --</p> <p>9 in fact, when you are producing an expert</p> <p>10 report in, and upon which case I don't</p> <p>11 believe that it's simply just a courtesy</p> <p>12 to produce it in English what his opinion</p> <p>13 is.</p> <p>14 MR. GLATTER: In either event, you</p> <p>15 are certainly free to ask him whether or</p> <p>16 not if there is anything in the</p> <p>17 translation. My main issue is not so much</p> <p>18 what the English language report says, so</p> <p>19 you understand why I have phrased the</p> <p>20 objection, I think, with all due respect,</p> <p>21 you mischaracterized Mr. Spitzen's answer</p> <p>22 because he said sympathizer rather than</p> <p>23 support and, frankly, to the extent --</p> <p>24 MR. LUFT: I didn't mischaracterize</p> <p>25 it, Josh. I asked him what he wrote in</p>

MOSES STRAUSS, et al. VS.
CREDIT LYONNAIS, S.A.

ARIEH SPITZEN
August 12, 2010

Page 255	Page 257
<p>1 Spitzen</p> <p>2 THE VIDEOGRAPHER: This is tape</p> <p>3 three of the deposition of Mr. Arie</p> <p>4 Spitzen. We are now back on the record.</p> <p>5 The time is 12:56 p.m. Today is</p> <p>6 August 12, 2010.</p> <p>7 BY MR. LUFT:</p> <p>8 Q. Mr. Spitzen, I'm going to ask you a</p> <p>9 question, and I'm going to use the phrase "only</p> <p>10 sympathizes" with Hamas, and I'm using that</p> <p>11 phrase as, you know, meaning the term that you</p> <p>12 have defined as one of your three categories in</p> <p>13 your methodology. Okay?</p> <p>14 A. I understand.</p> <p>15 Q. Mr. Spitzen, can you identify for me</p> <p>16 any Zakat committees in the territories between</p> <p>17 2000 and 2004 that you would consider to fall</p> <p>18 into the category of only sympathizes with</p> <p>19 Hamas?</p> <p>20 A. Yes, I'm thinking. Maybe it's</p> <p>21 possible again -- it's possible that the Tubas,</p> <p>22 T-U-B-A-S, Zakat Committee may fall into this</p> <p>23 category.</p> <p>24 Q. Anyone else?</p> <p>25 A. That's what I remember. That's it.</p>	<p>1 Spitzen</p> <p>2 research -- to do a long --</p> <p>3 MR. TURNER: Extensive research.</p> <p>4 A. -- extensive research work.</p> <p>5 Q. But I'm right that, sitting here</p> <p>6 today, Tubas is the only Zakat committee or</p> <p>7 charitable organization in the territories that</p> <p>8 you can recall in the period of 2000 to 2004</p> <p>9 that you would classify as only sympathizes</p> <p>10 with Hamas?</p> <p>11 A. To the best of my recollection at</p> <p>12 the moment, yes.</p> <p>13 Q. And even for Tubas, you said you</p> <p>14 were not sure, correct?</p> <p>15 A. Yes, because in order to classify an</p> <p>16 organization the way I classify it, I have to</p> <p>17 research or investigate it the way I did with</p> <p>18 the 13, and I didn't do that.</p> <p>19 Q. Mr. Spitzen, I want to go back to</p> <p>20 your 18 factor test that you -- in your report.</p> <p>21 Did each of the factors have equal</p> <p>22 weight in your determination as to what</p> <p>23 category one of the entities should be placed</p> <p>24 into?</p> <p>25 A. No, not every factor has equal</p>
Page 256	Page 258
<p>1 Spitzen</p> <p>2 Q. How about charitable organizations?</p> <p>3 MR. GLATTER: Object to the form.</p> <p>4 A. One moment because I'm going from</p> <p>5 north to south to remember -- (In English.)</p> <p>6 Q. Take your time.</p> <p>7 A. -- to remember. I cannot remember</p> <p>8 now an example. (In English.)</p> <p>9 Q. So other than Tubas, any other Zakat</p> <p>10 committee or charitable organization in the</p> <p>11 period of 2000 to 2004 that you would consider</p> <p>12 to fall into the category of only sympathizes</p> <p>13 with Hamas would be an entity that exists</p> <p>14 outside the territories, whether it be in</p> <p>15 Israel, Europe or any place else outside the</p> <p>16 territories; is that right?</p> <p>17 MR. GLATTER: Object to the form of</p> <p>18 the question, misstates the testimony.</p> <p>19 You may answer.</p> <p>20 A. No, that's not what I said. I said</p> <p>21 this is what I remember right now. And</p> <p>22 examining the question that was asked of me</p> <p>23 forces me to do an extensive --</p> <p>24 MR. TURNER: Would require me.</p> <p>25 A. -- would require me to make a long</p>	<p>1 Spitzen</p> <p>2 weight.</p> <p>3 Q. Can you please rank for me from one</p> <p>4 to 18, in terms of most significant to least</p> <p>5 significant, for you how you weighed these</p> <p>6 factors?</p> <p>7 MR. GLATTER: Objection as to form</p> <p>8 and foundation.</p> <p>9 A. I'm sorry, it doesn't go like this.</p> <p>10 It doesn't work like this. Each and every</p> <p>11 criterion has to be tested with each entity as</p> <p>12 it concerns the entity itself.</p> <p>13 Q. Mr. Spitzen, you told me that they</p> <p>14 have different weights, and I'm asking you to</p> <p>15 tell me which ones you weighed more heavily</p> <p>16 than the others in the order in which you</p> <p>17 weighed them, so I have an understanding of how</p> <p>18 much weight you ascribed to each.</p> <p>19 MR. GLATTER: Objection as to form</p> <p>20 and foundation, and to the extent the</p> <p>21 question mischaracterizes prior testimony.</p> <p>22 A. I am able to do it only in the</p> <p>23 context of each and every organization. I can</p> <p>24 tell you in which organization history is more</p> <p>25 important, in which organization the</p>

MOSES STRAUSS, et al. VS.
CREDIT LYONNAIS, S.A.

ARIEH SPITZEN
August 12, 2010

<p style="text-align: right;">Page 259</p> <p>1 Spitzen</p> <p>2 identification of the leadership is more</p> <p>3 important and in what organization actually the</p> <p>4 identification --</p> <p>5 MR. TURNER: Unequivocal.</p> <p>6 A. -- the unequivocal identification</p> <p>7 with Hamas is more important.</p> <p>8 Q. Mr. Spitzen, did you ascribe</p> <p>9 different weights for your various factors</p> <p>10 based upon which organization you were</p> <p>11 considering?</p> <p>12 A. That's not what I said.</p> <p>13 Q. Well, I'm just asking you -- I'm</p> <p>14 asking you that question.</p> <p>15 Did you ascribe different weights</p> <p>16 for the various factors based upon the</p> <p>17 organization you were considering?</p> <p>18 MR. GLATTER: Objection to form.</p> <p>19 A. No, the organization was not the</p> <p>20 basis for assigning weight. The material that</p> <p>21 I found regarding each one of the</p> <p>22 organizations, that was what gave the weight or</p> <p>23 ascribed the weight to the criteria.</p> <p>24 My methodology does not start, as</p> <p>25 you can see, from the -- with the 18th</p>	<p style="text-align: right;">Page 261</p> <p>1 Spitzen</p> <p>2 operations of the PA against the organization,</p> <p>3 it's only something additional that can</p> <p>4 evidence its Hamas identity.</p> <p>5 I hope that this was a sufficient</p> <p>6 explanation about the different weights</p> <p>7 regarding the different organizations.</p> <p>8 Q. And, Mr. Spitzen, if for one of the</p> <p>9 13 entities you did not find the same level of</p> <p>10 history, would that be as controlling to you</p> <p>11 that if they did not have that level of history</p> <p>12 then you would not believe that organization to</p> <p>13 be controlled by Hamas, or that would be the</p> <p>14 most significant factor for you to consider for</p> <p>15 that organization in deciding whether it's</p> <p>16 controlled by Hamas?</p> <p>17 MR. GLATTER: Object to the form.</p> <p>18 A. Certainly, not. And I said, you</p> <p>19 examine every organization according to the</p> <p>20 matter at hand. Maybe for clarification, in a</p> <p>21 specific manner.</p> <p>22 Now, I will take the Islamic Society</p> <p>23 of Hebron, which definitely is considered a</p> <p>24 Hamas organization.</p> <p>25 Q. Mr. Spitzen, I don't want to</p>
<p style="text-align: right;">Page 260</p> <p>1 Spitzen</p> <p>2 criteria. If you look at my expert opinion,</p> <p>3 then you can see on page two, that the</p> <p>4 methodology included pooling information,</p> <p>5 cross-referencing it, relying on primary</p> <p>6 sources, but in the course of working with</p> <p>7 mainly original sources -- original documents</p> <p>8 but also other -- others, the criteria were</p> <p>9 formulated, and with these criteria, I approach</p> <p>10 with each of the entities to examine them.</p> <p>11 So if I take, for example, the</p> <p>12 Mujama al-Islami, then definitely the history</p> <p>13 of this organization out of which the Hamas was</p> <p>14 an outgrow and the fact that it is headed by</p> <p>15 Sheik Yassin and six other founders of the</p> <p>16 Hamas --</p> <p>17 MR. TURNER: Six out of the seven.</p> <p>18 A. -- six out of the seven of the</p> <p>19 founders of Hamas, only Salah Shakhde -- they</p> <p>20 are the decisive factor in my determination</p> <p>21 that this organization is a Hamas organization</p> <p>22 or belonging to the Hamas.</p> <p>23 For example, American operations</p> <p>24 against the organization, or Israeli operations</p> <p>25 against the organization, or even the</p>	<p style="text-align: right;">Page 262</p> <p>1 Spitzen</p> <p>2 interrupt you, but with the translations, I</p> <p>3 really need answers to the questions that I'm</p> <p>4 asking you and not long examples.</p> <p>5 MR. GLATTER: With all due respect,</p> <p>6 Mr. Luft, if you want to withdraw and ask</p> <p>7 a different question, but I have to tell</p> <p>8 you, other than my objection to form, the</p> <p>9 nature of the question that you have</p> <p>10 asked, frankly, it is what is generating</p> <p>11 the responses that you are getting.</p> <p>12 MR. LUFT: No, Mr. Glatter. I</p> <p>13 didn't ask for examples. I didn't ask him</p> <p>14 to identify for me any instances. I asked</p> <p>15 him a question that really goes to weight,</p> <p>16 and whether a factor would or would not</p> <p>17 have an impact.</p> <p>18 So with the translation, it's very</p> <p>19 hard for me to know, but all I know is we</p> <p>20 are spending a lot of time on answers that</p> <p>21 are not responsive to the questions.</p> <p>22 MR. GLATTER: Well, you can</p> <p>23 certainly move to strike, if you feel it's</p> <p>24 appropriate.</p> <p>25 MR. LUFT: That's wastes my time,</p>

MOSES STRAUSS, et al. VS.
CREDIT LYONNAIS, S.A.

ARIEH SPITZEN
August 12, 2010

Page 263	Page 265
<p>1 Spitzen</p> <p>2 Mr. Glatter. That doesn't help me. I</p> <p>3 don't get answers to my question by just</p> <p>4 moving to strike.</p> <p>5 My question stands. Would you</p> <p>6 please answer it.</p> <p>7 MR. GLATTER: If your question</p> <p>8 stands --</p> <p>9 MR. LUFT: You can object, which I'm</p> <p>10 sure you will, at which point he can</p> <p>11 answer.</p> <p>12 MR. GLATTER: He was answering. You</p> <p>13 interrupted him.</p> <p>14 Q. Please continue.</p> <p>15 A. I'm sorry. I don't understand. May</p> <p>16 I continue where I stopped -- from where I</p> <p>17 stopped?</p> <p>18 Q. If you believe it is responsive to</p> <p>19 the question that was asked of you, you may.</p> <p>20 A. If I didn't believe it answers the</p> <p>21 question, I wouldn't have answered it.</p> <p>22 Q. I'm not asking for an example. I'm</p> <p>23 asking you -- and I will withdraw the question</p> <p>24 so we can be very clear here.</p> <p>25 Mr. Spitzen, if one of the entities</p>	<p>1 Spitzen</p> <p>2 MS. BEYLER: Since you.</p> <p>3 MR. LUFT: He is not indicting</p> <p>4 everyone, just me.</p> <p>5 A. You, plural, don't want examples.</p> <p>6 In Hebrew it was plural. (In</p> <p>7 English.)</p> <p>8 MR. GLATTER: Let the transcript</p> <p>9 note laughter in the room, less it be</p> <p>10 interpreted otherwise.</p> <p>11 A. I will be satisfied with this</p> <p>12 answer.</p> <p>13 Q. Mr. Spitzen, how many of the 18</p> <p>14 factors had to be -- did you have to find for</p> <p>15 you to come to a conclusion that one of the</p> <p>16 entities was under the control of Hamas?</p> <p>17 MR. GLATTER: Objection to form.</p> <p>18 A. As I said, it's not a question of</p> <p>19 quantity, but rather a question of quality.</p> <p>20 Sometimes two criteria may be sufficient to</p> <p>21 determine that an organization is a Hamas</p> <p>22 organization. And sometimes more are needed.</p> <p>23 And sometimes it may happen that some</p> <p>24 organization has one or two -- answers to one</p> <p>25 or two criteria, but it's not a Hamas</p>
Page 264	Page 266
<p>1 Spitzen</p> <p>2 did not have what you -- in its organizational</p> <p>3 history the same level of history with Hamas,</p> <p>4 would you give that -- the fact that there</p> <p>5 doesn't exist a history of Hamas, the same</p> <p>6 weight that you ascribe to the fact that there</p> <p>7 is a history of Hamas as you did with</p> <p>8 al-Mujama?</p> <p>9 MR. GLATTER: Object to the form.</p> <p>10 The question, as phrased, is vague and</p> <p>11 ambiguous, but you may answer.</p> <p>12 A. I didn't understand it. Is the</p> <p>13 interpreter willing to repeat it?</p> <p>14 Q. Sure, she is.</p> <p>15 A. No, the answer is no.</p> <p>16 Q. Mr. Spitzen, in considering your 18</p> <p>17 criteria, did you give the absence of one of</p> <p>18 those criteria the same weight as you gave the</p> <p>19 presence of that criteria when applying those</p> <p>20 criteria to the 13 entities?</p> <p>21 MR. GLATTER: Object to the form of</p> <p>22 the question. Object to the extent the</p> <p>23 question misstates prior testimony.</p> <p>24 A. Not necessarily. Since you people</p> <p>25 don't want examples, then I'll rest --</p>	<p>1 Spitzen</p> <p>2 organization.</p> <p>3 Q. Mr. Spitzen, in creating the</p> <p>4 methodology that you used, would it be possible</p> <p>5 for an organization to answer no to 17 of the</p> <p>6 criteria, but yes for one of the criteria? And</p> <p>7 by yes, I mean finding that it would be, as you</p> <p>8 define it, under the control of Hamas, and for</p> <p>9 you still to conclude that it was under the</p> <p>10 control of Hamas?</p> <p>11 MR. GLATTER: Objection to form.</p> <p>12 A. It's a hypothetical question. But</p> <p>13 it's possible if all the entire leadership of</p> <p>14 the organization is Hamas -- are Hamas people</p> <p>15 and they are members of the parliament.</p> <p>16 However, in this situation, I don't see how</p> <p>17 it's possible that other criteria will not</p> <p>18 exist. That's a little problematic.</p> <p>19 Q. And as we discussed, what is the</p> <p>20 most important criteria based on your</p> <p>21 methodology shifts depending on which entity</p> <p>22 you are considering, correct?</p> <p>23 MR. GLATTER: You can answer.</p> <p>24 A. I didn't say that. I said it</p> <p>25 depends on the material that exists regarding</p>

MOSES STRAUSS, et al. VS.
CREDIT LYONNAIS, S.A.

ARIEH SPITZEN
August 12, 2010

<p style="text-align: right;">Page 267</p> <p>1 Spitzen</p> <p>2 each one of the entities and on the research</p> <p>3 that I had made on each one of the entities.</p> <p>4 Q. So am I right that for whichever of</p> <p>5 the factors you found the most evidence and</p> <p>6 support of Hamas control for that factor, that</p> <p>7 factor was the most important factor when</p> <p>8 considering that entity -- let me strike that.</p> <p>9 Am I right that for whichever of the</p> <p>10 factors you found the most evidence for, for a</p> <p>11 specific entity, and by most evidence, I mean</p> <p>12 evidence of Hamas control, that was the most</p> <p>13 significant factor you considered when</p> <p>14 determining the level of Hamas control under</p> <p>15 your 18 factor test?</p> <p>16 MR. GLATTER: Do we concur with</p> <p>17 Ms. Kohn's translation? I'm advised that</p> <p>18 we concur. I will just interpose, before</p> <p>19 Mr. Spitzen responds, an objection as to</p> <p>20 form, and as the question was phrased, it</p> <p>21 appears to misstate both the prior</p> <p>22 testimony and Exhibits 1 and 2.</p> <p>23 A. That's exactly not the methodology</p> <p>24 that I was using. What was described here is</p> <p>25 like somebody marking the target, and then</p>	<p style="text-align: right;">Page 269</p> <p>1 Spitzen</p> <p>2 and confusing. I further object to the</p> <p>3 extent the question characterizes</p> <p>4 Exhibit 1 or 2. The documents are --</p> <p>5 speak for themselves. You may answer.</p> <p>6 A. I don't understand what you mean by</p> <p>7 saying before I looked at the evidence. I</p> <p>8 don't understand that.</p> <p>9 Q. Mr. Spitzen, did you have objective</p> <p>10 criteria that you were going to apply</p> <p>11 determined before you looked at the evidence</p> <p>12 with regard to a specific entity?</p> <p>13 A. Yes, these criteria are indicated at</p> <p>14 the beginning, the 18 criteria.</p> <p>15 Q. And before you looked at the</p> <p>16 evidence for a specific entity, did you</p> <p>17 determine the weight with which you felt each</p> <p>18 of those 18 criteria should be given as</p> <p>19 compared to the other criteria you were</p> <p>20 considering?</p> <p>21 MR. GLATTER: Objection to form, and</p> <p>22 asked and answered.</p> <p>23 A. No, because as I explained, these</p> <p>24 are -- these criterion -- criteria are criteria</p> <p>25 of quality and not quantity.</p>
<p style="text-align: right;">Page 268</p> <p>1 Spitzen</p> <p>2 looking for something to justify the target.</p> <p>3 What I did was to examine materials</p> <p>4 regarding each one of the organizations, and</p> <p>5 out of that material, to see whether there are</p> <p>6 criteria that exists -- that exist, how strong</p> <p>7 they are, and to what degree the existence of</p> <p>8 this criterion in this organization really</p> <p>9 shows to what degree this organization belongs</p> <p>10 to the Hamas.</p> <p>11 I still think that examples could</p> <p>12 clarify this matter much better.</p> <p>13 Q. Mr. Spitzen, if I wanted to recreate</p> <p>14 your analysis of the Nablus Zakat Committee,</p> <p>15 does it state anywhere in your report how you</p> <p>16 ranked the weight of each of the 18 factors you</p> <p>17 say you considered?</p> <p>18 And by that, I'm not asking you what</p> <p>19 you found. I'm asking you if somewhere in the</p> <p>20 report it tells me what you thought was the</p> <p>21 most important factor, the second most</p> <p>22 important factor, the third most important</p> <p>23 factor before you looked at the evidence?</p> <p>24 MR. GLATTER: I object to the form</p> <p>25 of the question. The question is compound</p>	<p style="text-align: right;">Page 270</p> <p>1 Spitzen</p> <p>2 Q. Mr. Spitzen, are there other</p> <p>3 criteria for determining the level of Hamas</p> <p>4 control of a specific organization other than</p> <p>5 the 18 factors you considered?</p> <p>6 A. Are you asking whether other</p> <p>7 criteria exists or whether I used other</p> <p>8 criteria?</p> <p>9 Q. I'm asking if other criteria exist.</p> <p>10 A. It's hard for me to answer such a</p> <p>11 question. I'm unable to answer such a</p> <p>12 question.</p> <p>13 Q. Because you don't know of any, or</p> <p>14 because you are confused by the question?</p> <p>15 A. No, it's a very general question.</p> <p>16 It's possible that another researcher will come</p> <p>17 up with other criteria, and he will be able to</p> <p>18 convince you that they are as important, or at</p> <p>19 least not less important than these. I'm not</p> <p>20 familiar with them.</p> <p>21 There is another thing. My criteria</p> <p>22 were determined also by the type of material</p> <p>23 that I had in front of me, meaning only</p> <p>24 unclassified material. I know from being a</p> <p>25 partner in other trials --</p>

<p style="text-align: right;">Page 271</p> <p>1 Spitzten 2 MR. GLATTER: Part of. 3 A. Part of, partnership, in other 4 trials, not as the defendant, that there were 5 materials, heavy weight materials exhibited 6 that were classified regarding some entities, 7 sometimes even entities that are represented in 8 this case that convinced the court maybe there 9 were a criteria even better than mine, but I 10 didn't have them in front of me, and I was 11 unable to use them. 12 Q. Mr. Spitzten, just for clarity, you 13 say entities represented in this case. You are 14 not referring to my client, Credit Lyonnais, or 15 Mr. Glatter's clients, the plaintiffs, correct? 16 A. I thought that it was clear that we 17 were talking about the 13 entities. That's 18 what we agreed upon. 19 Q. Good. I just wanted the record to 20 be clear. 21 MR. GLATTER: Off the record for one 22 second. 23 THE VIDEOGRAPHER: We are now off 24 the record. The time is 1:41 p.m. Today 25 is August 12, 2010.</p>	<p style="text-align: right;">Page 273</p> <p>1 Spitzten 2 AFTERNOON SESSION 3 (Time noted: 3:11 p.m.) 4 THE VIDEOGRAPHER: This is tape four 5 of the deposition of Mr. ArieH Spitzten. 6 We are now back on the record. The time 7 is 3:11 p.m. Today is August 12, 2010. 8 MR. LUFT: First, I should just make 9 clear that I believe the last line was off 10 the record for one second. That second 11 was actually our lunch break, so the 12 record is clear. 13 ARIEH SPITZEN, resumed and 14 testified as follows: 15 CONTINUED EXAMINATION 16 BY MR. LUFT: 17 Q. Good afternoon, Mr. Spitzten. 18 A. Good afternoon. 19 Q. Mr. Spitzten, in using your 20 methodology in conducting your analysis, what 21 did you do to determine as of what specific 22 date one of the 13 entities was under the 23 control of Hamas? 24 MS. RONAN: Objection to form. 25 A. For some of them, it wasn't a</p>
<p style="text-align: right;">Page 272</p> <p>1 Spitzten 2 (Discussion off the record.) 3 (Luncheon recess taken at 1:40 p.m.) 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25</p>	<p style="text-align: right;">Page 274</p> <p>1 Spitzten 2 problem at all because the Hamas grew out of 3 them. And the others, actually in all of them, 4 but in the others, all the criteria were 5 examined applicable to the relevant period, and 6 according to those criteria, I determined -- 7 MR. TURNER: Based on these 8 criteria. 9 A. -- based on this criteria, I 10 determined whether the organization belonged or 11 did not belong to the Hamas. 12 Q. Mr. Spitzten, as of what date did you 13 determine the Nablus Zakat Committee came under 14 the control of Hamas? 15 MS. RONAN: Objection. Objection to 16 form. 17 A. I was asked to check on the 18 committees between 2000 and 2004 or even 2005. 19 And in 2000, while I was checking on this 20 committee, it was already under Hamas control. 21 Q. Can you tell me the specific date 22 when the Nablus Zakat Committee came under the 23 control of Hamas? 24 A. No. 25 Q. Why can't you tell me that?</p>

MOSES STRAUSS, et al. VS.
CREDIT LYONNAIS, S.A.

ARIEH SPITZEN
August 12, 2010

<p style="text-align: right;">Page 279</p> <p>1 Spitzen</p> <p>2 MR. GLATTER: Objection, asked and</p> <p>3 answered.</p> <p>4 A. Correct.</p> <p>5 Q. How would you describe the</p> <p>6 socioeconomic condition facing the Palestinian</p> <p>7 people in the territories between 2000 and</p> <p>8 2004?</p> <p>9 MR. GLATTER: Object to the extent</p> <p>10 the question is beyond the scope of</p> <p>11 Mr. Spitzen's report. You may answer.</p> <p>12 A. Here, too, you have to look at each</p> <p>13 year and at each area. If I'm talking about</p> <p>14 the year 2000, the GPI, gross personal -- GPR</p> <p>15 the personal -- GPR, the GPR. Whatever. The</p> <p>16 gross --</p> <p>17 MR. TURNER: National product.</p> <p>18 A. The gross national product for</p> <p>19 Judea, Samaria and the Gaza was the highest</p> <p>20 since the establishment of the PA. And it</p> <p>21 reached almost \$2,000 per person per year.</p> <p>22 Following the second intifada, as it's called</p> <p>23 here as well, indicating the exhibit, there was</p> <p>24 continual decline in the GPR --</p> <p>25 MR. TURNER: GNP.</p>	<p style="text-align: right;">Page 281</p> <p>1 Spitzen</p> <p>2 Q. Mr. Spitzen, I agree it's in your</p> <p>3 report. I have to ask you the questions.</p> <p>4 MR. GLATTER: Are you restating the</p> <p>5 prior question?</p> <p>6 MR. LUFT: No.</p> <p>7 MR. GLATTER: I'm sorry, not</p> <p>8 restating. Are you re-asking the prior</p> <p>9 question?</p> <p>10 MR. LUFT: No, I'm not. He had</p> <p>11 commented about that it's in his report,</p> <p>12 and I'm explaining that I understand</p> <p>13 what's in his report, but that I'm also</p> <p>14 going to -- I still have to ask him</p> <p>15 questions about what's in his report.</p> <p>16 MR. GLATTER: Okay. Ask a question.</p> <p>17 Go ahead.</p> <p>18 Q. So in doing your analysis, you</p> <p>19 determined that the 13 entities were actually</p> <p>20 providing the social services they said they</p> <p>21 were providing, correct?</p> <p>22 MR. GLATTER: Objection as to form.</p> <p>23 You can answer.</p> <p>24 A. Generally, yes.</p> <p>25 Q. So the entities that ran hospitals</p>
<p style="text-align: right;">Page 280</p> <p>1 Spitzen</p> <p>2 A. -- GNP every year, gross national</p> <p>3 product, until, I don't remember, but I think</p> <p>4 until in 2003, the GNP per person reached, in</p> <p>5 my opinion, a point of \$1,100 per person.</p> <p>6 So that means that there was a</p> <p>7 decline in the economic situation in the West</p> <p>8 Bank and Gaza. This answer refers to it if you</p> <p>9 want to describe it in --</p> <p>10 MR. TURNER: Absolute terms.</p> <p>11 A. -- in absolute terms.</p> <p>12 Q. I think that's helpful.</p> <p>13 Mr. Spitzen, do you know what the GNP was for</p> <p>14 Israel in 2003?</p> <p>15 MR. GLATTER: Same objection as</p> <p>16 prior and also object to form. You may</p> <p>17 answer.</p> <p>18 A. I don't want to make any mistakes,</p> <p>19 but if I say that it was about 15,000 or 16,000</p> <p>20 per person, I don't think I'll be very wrong.</p> <p>21 Q. Mr. Spitzen, in your analysis of the</p> <p>22 13 entities, did you consider what social</p> <p>23 services they actually provided?</p> <p>24 A. Yes, and I think it's described</p> <p>25 regarding most of the associations.</p>	<p style="text-align: right;">Page 282</p> <p>1 Spitzen</p> <p>2 were providing health care, right?</p> <p>3 A. Correct.</p> <p>4 Q. And as an example, the ones who were</p> <p>5 running kindergartens, there was a kindergarten</p> <p>6 that students attended, correct?</p> <p>7 A. Correct.</p> <p>8 Q. And running these social services</p> <p>9 cost money, right?</p> <p>10 A. Yes, of course.</p> <p>11 Q. In fact, running a hospital is very</p> <p>12 expensive; isn't it?</p> <p>13 MR. GLATTER: Object to the form.</p> <p>14 Object to the extent the question is</p> <p>15 beyond the scope of Mr. Spitzen's expert</p> <p>16 opinions. You may answer.</p> <p>17 A. The terms expensive and inexpensive</p> <p>18 are relative, and I'm not familiar with how</p> <p>19 much it costs to run a hospital.</p> <p>20 Q. Okay. Mr. Spitzen, in fact, during</p> <p>21 the relevant period that we have been</p> <p>22 discussing, Hamas was perceived by the</p> <p>23 Palestinians of being free of corruption and</p> <p>24 tended to the needs of its people, correct?</p> <p>25 Excuse me, I shouldn't say its people, the</p>

EXHIBIT 152 TO DECLARATION OF VALERIE SCHUSTER

FILED UNDER SEAL

Expert Report

Of

Dr. Matthew Levitt

Weiss v. National Westminster Bank, Plc 05 CV 4622 (DGT)(MDG)
Applebaum v. National Westminster Bank, Plc 07 CV 916 (DGT)(MDG)

DR. MATTHEW LEVITT

Senior Fellow and Director, Stein Program in Terrorism, Intelligence and Policy, The Washington Institute for Near East Policy; and Professorial Lecturer in International Relations and Strategic Studies at Johns Hopkins University's School of Advanced International Studies

I. SCOPE OF ENGAGEMENT

I have been asked to provide expert testimony about:

- A. The Islamic Resistance Movement's ("Hamas") creation and organizational structure, including its leadership and social welfare system (*da'wa*)¹;
- B. The relationship, if any, among Hamas's *da'wa* wing, military (terrorist) wing ("al-Qassam Brigades") and political wing;
- C. How Hamas funded its operations from its founding in 1987 through 2005 and the relationship among Hamas and its foreign benefactors, especially the Union of Good, Comité de Bienfaisance et de Secours aux Palestiniens ("CBSP") and Interpal; and
- D. Whether the following entities that received funding from CBSP through Crédit Lyonnais, S.A. ("Crédit Lyonnais" or "CL") and Interpal and other Union of Good-affiliated organizations through National Westminster Bank, Plc ("NatWest") were, in fact, controlled by, or alter-egos of, Hamas at the time Crédit Lyonnais transferred funds to them:

Al-Mujama al-Islami - Gaza

[REDACTED]

Tulkarem Zakat Committee

[REDACTED]

Ramallah - Al-Bireh Zakat Committee

[REDACTED]

Al-Islah Charitable Society - Ramallah & Al-Bireh

[REDACTED]

I am being compensated by Plaintiffs in these cases according to an hourly billable rate of \$300.00. I have no prior professional or personal connection with any of the parties or witnesses in these cases precluding my providing impartial evidence in this matter. My curriculum vitae provided herewith as Exhibit 1 identifies, inter alia, publications I have authored during the past 10 years, and cases where I have testified (either at trial or in a deposition) as an expert witness.

¹ As explained in greater detail in this report, *da'wa* encompasses more than Hamas's social welfare system: it also includes educational and religious activities.

II. SUMMARY OF OPINIONS

Based on my knowledge, experience, training and education, and after a comprehensive review of the material presented by counsel for the *Weiss* and *Applebaum* plaintiffs, my expert opinion on the issues and questions set forth above is as follows:

In the words of former senior U.S. Government official David Aufhauser, " Hamas is loosely structured, with some elements working clandestinely and others working openly through mosques and social service institutions to recruit members, raise money, organize activities, and distribute propaganda."²

The benefits provided to Hamas - a U.S. and European Union designated terrorist organization - by the structure described generally by Mr. Aufhauser is critical to the movement's ability to function at every level, from its political activism to its terrorist activities. Indeed, and as described herein, there is ample evidence for the role of Hamas social institutions in the terror activities directed and authorized by Hamas leaders and commanders. Inside the Palestinian territories, the battery of mosques, schools, orphanages, summer camps, medical services, soup kitchens, charitable giving, and sports leagues serve as integral parts of Hamas's overarching apparatus. These activities amplify, enable, and accelerate Hamas's overall ability to engage in incitement, recruitment, and logistical and operational support for weapons smuggling, reconnaissance, and acts of terror from suicide bombings to rocket fire. Hamas's social structure at the same time provides day jobs for field commanders, and shelter for fugitive operatives. It also helps nurture an environment assuring a steady stream of new recruits, adherents, and supporters, socializing even the youngest children to aspire to die as martyrs.

This report sets forth a detailed description of the origins and ideology of the Islamic Resistance Movement (Hamas), an analysis of the relationship between Hamas's social welfare network and its military (terrorist) wing, and an analysis of Hamas's fundraising operations and network. In this report, I will offer the following specific opinions:

1. In my professional opinion, Hamas is an outgrowth and ideological and political offshoot of the Muslim Brotherhood movement generally, and of precursor institutions in the Palestinian territories specifically. This report will describe in detail the history of Hamas, including its precursor organizations, and its official "launch" in 1987 under the leadership of Sheik Ahmed Yassin.
2. In my professional opinion, Hamas is structured around a mix of clandestine and public elements and organizations, which operate through a variety of institutions, including mosques and social service institutions, to carry out its various activities, as well as to achieve political and ideological influence over large segments of the Palestinian population. This report will describe in detail the organization, its structure, and distinctions in the overall Hamas enterprise.
3. In my professional opinion, certain individuals are demonstrably Hamas leaders, founders, organizers, affiliates, and supporters. This report will discuss some of these key leaders, and explain the bases for my conclusions in these regards.

² David Aufhauser, testimony before U.S. House Committee on Financial Services, Subcommittee on Oversight and Investigations, Sept. 24, 2003, at <http://www.treas.gov/press/releases/fs758.htm>

4. In my professional opinion, particular organizations and entities are demonstrably Hamas departments, agents, alter egos, precursors, or otherwise controlled or dominated by Hamas. This report will identify and discuss some of the most significant of these organizations and entities, and explain the bases for my conclusions in these regards.
5. In my professional opinion, Hamas succeeds in obtaining adequate funding and financial support for its various activities through a variety of fundraising operations. An international network of fundraising organizations that support Hamas facilitates this financial support activity, one of the most significant of which is the Union of Good. This report will discuss the Union of Good's history, logistics, key member organizations, and leadership in detail, and explain the bases for its conclusions.
6. In my professional opinion, documents produced by the parties in discovery, and testimony elicited in these litigations that discuss these documents, among other things, appear to demonstrate that the defendant: (1) maintained an account, transmitted funds, and provided services for a customer who is a Union of Good member and Hamas fundraiser; and (2) transmitted funds at the behest of such customer to entities and individuals in the Palestinian Territories or abroad who are controlled by, affiliated with, fundraise for, serve as alter egos or departments of, or otherwise support Hamas. This report will identify the materials upon which I reach this conclusion. Importantly, I express no professional opinion on what state of mind (if any) the defendant possessed when it engaged in the transactions that appear to be reflected in the discovery record in this action.

III. HAMAS'S FOUNDATION AND BACKGROUND

Hamas is an acronym of the Arabic name *Harakat al-Muqāwamah al-Islāmiyyah*, which means "The Islamic Resistance Movement." In 1995, the United States government designated Hamas a Specially Designated Terrorist ("SDT").³ In 1997, the United States government designated Hamas a Foreign Terrorist Organization ("FTO"), a designation that has been renewed every two years.⁴ In 2001, the United States government designated Hamas a Specially Designated Global Terrorist ("SDGT"), a designation Hamas has retained through the present.⁵ Additionally, several individuals and front organizations associated with Hamas have been designated SDTs and SDGTs.⁶ The information provided below explains the history of Hamas from its roots in the Muslim Brotherhood through its activities during the Second Intifada.⁷

³ Executive Order 12947, "Prohibiting Transactions with Terrorists Who Threaten to Disrupt the Middle East Peace Process," Part IX, January 25, 1995, available at <http://www.treas.gov/offices/enforcement/ofac/legal/eo/12947.pdf>

⁴ Office of the Coordinator for Counterterrorism, Designation of Foreign Terrorist Organizations, October 8, 1997, available at http://www.state.gov/www/global/terrorism/fs_terrorist_orgs.html

⁵ See Executive Order 13224, "Blocking Property And Prohibiting Transactions With Persons Who Commit, Threaten To Commit, Or Support Terrorism," available at <http://www.ustreas.gov/offices-ofac/sanctions/t11ter.pdf>

⁶ See, for example, "US Designates Five Charities Funding Hamas and Six Senior Hamas Leaders as Terrorists," Office of Public Affairs, U.S. Treasury Department, August 22, 2003, available at <http://www.treas.gov/press/releases/js672.htm>

⁷ In the course of this report the term "Second Intifada" (also known as the "Al-Aqsa Intifada") denotes the violent conflict that erupted in late September 2000 between the Palestinians and Israel

A. Hamas's Origins – The Muslim Brotherhood

1. The Muslim Brotherhood's Formation

The Muslim Brotherhood was founded in 1928 by an Egyptian schoolteacher named Hassan Al-Banna. Many of Hamas's leaders, including its founding spiritual leader, Sheik Ahmed Yassin, were senior members of the Muslim Brotherhood's leadership in the Gaza Strip before Hamas was officially founded in December 1987. In fact, Hamas grew out of – and was heavily influenced by – the Muslim Brotherhood,⁸ which captured the spirit of discontent reflected among various strata in Egyptian society in the 1930s and 40s. The nascent Muslim Brotherhood advocated an Islamic religious revival as the antidote to societal ills such as government corruption and deficiencies in the educational and legal systems that it thought were caused by European imperialism and Westernized Arab leadership.⁹

A student of both traditional Islam and modern Western thought, Al-Banna rejected the notion that traditional Islam had to adopt elements of modern Western thought in order to thrive in the modern world. Instead, he argued that the canon of Islamic thought provided a self-contained philosophy capable of bringing about government accountability, educational reform, and legal change. Al-Banna also believed that armed struggle (Jihad) should be employed to spread Islam worldwide.¹⁰

Thus, the Muslim Brotherhood saw itself as a self-sufficient alternative to the dominant Western ideologies of free market capitalism and Marxism and was determined to revolutionize Egyptian society from within, by striving to develop a populist movement appealing to both traditional, Islamic-oriented Egyptians and secular, Western-oriented elites.

One of the key components of the Muslim Brotherhood's early success was its focus on the provision of social services neglected by the Egyptian government. As sociologist Ziad Munson describes:

Each new branch of the Society followed a similar pattern of growth. The organization would establish a branch headquarters and then immediately begin a

⁸ Indeed, Hamas proudly acknowledges its longstanding Muslim Brotherhood roots. Its April 1988 charter states that "The Islamic Resistance Movement is one of the wings of Moslem Brotherhood in Palestine" and further notes

The Islamic Resistance Movement is one of the links in the chain of the struggle against the Zionist invaders. It goes back to 1939, to the emergence of the martyr Izz al-Din al-Qassam and his brethren the fighters, members of Moslem Brotherhood. It goes on to reach out and become one with another chain that includes the struggle of the Palestinians and Moslem Brotherhood in the 1948 war and the Jihad operations of the Moslem Brotherhood in 1968 and after.

The charter also states, "The Islamic Resistance Movement is one of the wings of Moslem Brotherhood in Palestine." Jordanian Muslim Brotherhood leader Ziad Abu Ghanima acknowledged much the same, noting that "the mother movement to which Hamas belongs is the Muslim Brotherhood Society which has been digging its roots into Palestinian soil for decades before the establishment of the occupying Zionist entity."

⁹ Chris Zambelis, "Egypt's Muslim Brotherhood: Political Islam Without Al-Qaeda," Jamestown Foundation, November 26, 2007, Ikhwan Web, The Muslim Brotherhood's Official English Web Site, available at <http://www.ikhwanweb.com/onlineLibrary.php>

¹⁰ Hassan Al-Banna, "On Jihad" in Charles Wendell, "Five Tracts of Hasan Al-Banna," Vol. 20, Berkeley: University of California Press, 1978.

public service project—the construction of a new mosque, school, or clinic...This private social service infrastructure grew quickly and became an important part of the Egyptian social, political, and economic landscape.¹¹

Through its social service network, Al-Banna's budding movement was able to secure popular legitimacy in a way the Egyptian state was either incapable of, or unwilling to do.

The Brotherhood's activity in Palestinian areas dates back to 1935, when Hassan Al-Banna's brother, Abdel Rahman Al-Banna, visited the Mufti of Jerusalem, Hajj Amin al-Husseini. As a consequence of this meeting, Hassan Al-Banna created and personally led the General Central Committee to Aid Palestine, which protested the British presence there and promoted the Palestinian national cause. In 1936, Muslim Brotherhood volunteers participated in attacks on British and Jewish interests, in what became known as the "1936 Revolt." Brotherhood activist Said Ramadan opened the first Muslim Brotherhood branch in Palestinian areas in Jerusalem in 1945; by 1947, the Brotherhood was running some 25 branches throughout the British Mandate, with a membership ranging from 12,000 to 20,000.¹²

During the 1940s, Muslim Brotherhood activists sought to politicize the organization. After Israel won independence in 1948, Muslim Brotherhood volunteers, both acting on their own and organized into Muslim Brotherhood battalions, actively fought against the new state.¹³ According to Palestinian scholar Ziad Abu-Amr, Al-Banna claimed to have 1,500 volunteers inside of Palestine in 1948, a relatively insignificant number that was nonetheless sufficient for the Brotherhood to widely publicize its participation in the war.¹⁴ During the same period, Muslim Brotherhood chapters began springing up all over the Arab and Muslim world, and soon thereafter, additional spin-off groups were founded, making the Muslim Brotherhood the most influential Islamic movement of the 20th century.¹⁵

After 1948, the Brotherhood branches in Gaza fell under Egyptian jurisdiction, while those in the West Bank were subject to Jordanian law. In Egypt, the group was suppressed,¹⁶ and in Jordan it was both tolerated and co-opted (to such an extent that, in the 1950s, the Brotherhood sided with the Jordanian regime against secular Palestinian groups). It was a fallow time for the Brotherhood, as one Israeli scholar notes: "Between 1948 and 1967 the Brothers were weak and kept a low profile. In the Gaza Strip the movement was under systematic repression by the Nasserist regime, while in the West Bank it was effectively monitored by the Jordanian authorities."¹⁷

In the wake of the Israeli victory over Arab armies in the Six Day War - the 1967 conflict in which Israel occupied the West Bank and Gaza Strip, and which consequently bolstered Palestinian national and Islamic consciousness - the Brotherhood dropped its low profile and reorganized into a considerably more activist entity. This evolution of the Brotherhood as an

¹¹ Ziad Munson, "Islamic Mobilization: Social Movement Theory and the Egyptian Muslim Brotherhood," *Sociological Quarterly* 42, no. 4 (2001): p. 501.

¹² Columbia Encyclopedia, s.v. "Muslim Brotherhood," accessed via the Academic Search Premier Database.

¹³ Richard Paul Mitchell, "The Society of Muslim Brothers," London: Oxford University Press, 1969, pp. 56-57.

¹⁴ Ziyad Abu-Amr, *Islamic Fundamentalism in the West Bank and Gaza*, Indiana University Press (1994) p. 2.

¹⁵ John L. Esposito, *The Islamic Threat: Myth or Reality?* (New York, Oxford: Oxford University Press, 1992), pp. 120-130.

¹⁶ Both Al-Banna and the Muslim Brotherhood he founded came to be seen as serious threats to the secular Egyptian regime, and Al-Banna was assassinated in 1949.

¹⁷ Meir Hatina, *Islam and Salvation in Palestine*, Dayan Center Paper 127 (Tel Aviv: The Moshe Dayan Center for Middle Eastern and African Studies, Tel Aviv University, 2001), see also Abu-Amr, *Islamic Fundamentalism in the West Bank and Gaza*, (1994) p. 28.

increasingly open opposition to secular Arab rulers, combined with Israeli tolerance of non-violent Islamist activities, enabled the Brotherhood to regroup. A 1988 article in the Kuwaiti newspaper *al-Anba* offered an Arab perspective on the increasing importance of the Brotherhood's activities during this period:

During the years 1967–1975 the role of the Islamic movement was characterized by the building of mosques, bringing the [younger] generation into the fold, providing them with guidance and strengthening their ideology. To this end, the movement utilized all means at its disposal. The mosque, therefore, did not serve solely as a place of worship, but also as school, kindergarten, or even library or venue for women's activities. Ideology and religion were preached at clubs, schools and universities, where mosques were often built, and politics discussed. In this fashion the [younger] generation opened its eyes and discovered the Jewish plots against the nation.¹⁸

2. Muslim Brotherhood *Da'wa* from 1973-1987

According to Islamic tradition, all Muslims are obligated to propagate true Islam. This obligation, which is captured in the word "*da'wa*" (meaning proselytization), covers a wide spectrum of outreach activity, from outright proselytizing to charitable giving and social welfare activities.¹⁹

To fulfill their *da'wa* duties, Islamic endowments²⁰ responsible for the upkeep of mosques and holy sites also undertake the funding and running of Islamic social welfare institutions, such as schools, orphanages and soup kitchens. From the early 1970s, the Muslim Brotherhood in the Gaza Strip used the dispensation of these services not only to provide for the local Palestinian population's temporal needs but also to provide the movement with a means of winning the hearts and minds of the people it assisted (who became indebted to it for the services it rendered them).²¹

There is nothing nefarious about *da'wa* activities, *per se*. Indeed, precisely the opposite is true: *da'wa* organizations – frequently formed as local charities, non-governmental organizations or private voluntary organizations – play an important communal role in Islamic history and culture.²² However, the Muslim Brotherhood exploited this long-established Islamic tradition of charity and good works to build a ruthless political organization designed to actively support its violent ideology.

The first official organization created by the Muslim Brotherhood's *da'wa* in Gaza was "*al-Mujama al-Islami*" – the Islamic Center or Islamic Complex established by Ahmed Yassin in

¹⁸ *al-Anba*, October 1998, as cited in Boaz Ganor, "Hamas – The Islamic Resistance Movement in the Territories" Jerusalem Center for Public Affairs, Survey of Arab Affairs, no. 27 (February 2, 1992), <http://www.jcpa.org/jl/saa27.htm>

¹⁹ Wiedl, Nina "Dawa and the Islamist Revival in the West" Current Trends in Islamist Ideology vol. 9 (14 December 2009) <http://www.currenttrends.org/research/detail/dawa-and-the-islamist-revival-in-the-west>

²⁰ Waqf, or awqaf in the plural

²¹ Ziyad Abu-Amr, *Islamic Fundamentalism in the West Bank and Gaza*, (1994) p. 15

²² See Quintan Wiktorowicz, "Prepared Statement to a Hearing on the Role of Charities and NGO's in the Financing of Terrorist Activities," Testimony before the United States Subcommittee on International Trade and Finance, Committee on Banking, Housing, and Urban Affairs, August 1, 2002, available at http://banking.senate.gov/02_08/hr080102/wiktorow.htm

1973²³ and licensed by the Israeli government as a non-profit religious organization in 1978.²⁴ Following the 1967 War, the Muslim Brotherhood expanded its reach into local social and religious spheres as it sought to "develop social service institutions, control the mosques, and take over university student councils, labors unions, and professional associations."²⁵ The *Mujama* also opened a series of medical clinics, sports clubs, and a nursing school.²⁶ Indeed, Ahmed Yassin's "focus on *da'wa* was the result of a major lesson the Muslim Brotherhood had learned from its experience in Egypt: as long as it confined its activity to education and preaching, the regime would leave it alone."²⁷ Yet, as the *Mujama* gained strength it grew in confidence and "employed violence to impose Islamic norms on the population, particularly to prevent the consumption of alcohol and to ensure women's modesty." The *Mujama* also encouraged strikes within specific trade and service sectors in the Gaza Strip, such as the doctors' association.²⁸

The close link between the Muslim Brotherhood's *da'wa* and its military operations is reflected by a senior Hamas activist who described Yassin's strategy as constituting a phased plan. "The *da'wa* was considered as the first and essential step to instill and strengthen Islamic faith in the believers' heart and to pave the way to use arms against the occupation forces and their associates."²⁹

In the late 1970s, the Muslim Brotherhood began establishing quasi-military cells and gathering weapons.³⁰ Khalid Mishal, the Secretary General of Hamas who heads the groups Political Bureau based in Damascus, recounts that "In 1983, we carried out our first military experience under the leadership of Sheikh Ahmed Yassin; the 1983 organization that sought to gather weapons to prepare groups for military training and launch the jihad project.... It is no secret that the 1983 arms deal was funded from abroad; Hamas was still forming."³¹

The Muslim Brotherhood's ideology considers Islamist revivalism as a gradual process requiring comprehensive education from preschool to adulthood and emphasizing Islamic education for all ranks of society. This "cradle to grave" approach explains the establishment of other Muslim Brotherhood institutions such as *al-Jam'iyah al-Islamiya* and *al-Salah* (both

²³ Michael Irving Jensen, "Islamism and Civil Society in the Gaza Strip," in Ahmad S. Moussali, ed. *Islamic Fundamentalism: Myths and Realities*, Garnet Publishing Ltd (1998), p. 200

²⁴ Diego Bahiani, "The interneecine struggle among Palestinian factions after Hamas' takeover of the Gaza Strip," October 23, 2007. Available at <http://www.ict.org.il/Articles.tabid/66/Articelsid/253/currentpage/6/Default.aspx>

²⁵ Loren D. Lybarger, "Identity and Religion in Palestine: the Struggle Between Islamism and Secularism in the Occupied Territories," Princeton University Press, Princeton, 2007

²⁶ Ziyad Abu-Amr, *Islamic Fundamentalism in the West Bank and Gaza*, (1994) p. 16

²⁷ Shaul Mishal and Avraham Sela, "The Palestinian Hamas: Vision, Violence, and Coexistence," Columbia University Press, 2000, p. 19

²⁸ *Id.* at p. 23

²⁹ Dr. Atef Adwan, "Sheikh Ahmed Yassin: His Life and Struggle," accessed at <http://palestine-info.info/arabic/books/yaseen/y125-151.pdf>

³⁰ Ghassan Charbel, "The Khalid Mishal Interview (2 of 7), al Hayat, December 15, 2003, available online (in English) at <http://web.archive.org/web/20051210191208/english.daralhayat.com/Spec/12-2003/Article-20031215-7a215ab8-e0a8-01ed-0015-e5ccc4bc1b17/story.html>. Yassin himself was arrested in 1984 after Israeli authorities found a cache of weapons in his home. The secular Palestine Liberation Organization ("PLO") was the dominant Palestinian political movement at this time (see Ziad Abu-Amr, *Islamic Fundamentalism in the West Bank and Gaza, Muslim Brotherhood and Islamic Jihad* (1994), pp. 31, 35, 64

³¹ Ghassan Charbel, "The Khalid Mishal Interview (2 of 7), al Hayat, December 15, 2003, available online (in English) at <http://web.archive.org/web/20051210191208/english.daralhayat.com/Spec/12-2003/Article-20031215-7a215ab8-e0a8-01ed-0015-e5ccc4bc1b17/story.html>

discussed *infra*) as well as the eventual takeover of the Islamic University of Gaza ("IUG").³² Palestinian scholar Abu-Amr adds that the IUG "is considered the principal Muslim Brotherhood stronghold. The university's administration, most of the employees who work there, and the majority of students are Brotherhood supporters."³³ According to Khalid Mishal, Hamas's political and overall leader, "The Islamic Movement [*i.e.* the Muslim Brotherhood] participated in building [the IUG] in 1978."³⁴

An outbreak of violence and civil disobedience in the West Bank and Gaza Strip (including a general strike) in December 1987 that later came to be known as the First Intifada proved to be the key turning point in Hamas's formation. At this time, the senior Muslim Brotherhood leadership in Gaza decided to complete the transition from an established network of *da'wa* institutions³⁵ and a nascent paramilitary organization to a full-fledged political and military movement able to rival both the PLO and commit terrorist attacks against Israel.³⁶

3. Hamas's Ideology

From its inception, Hamas has been explicitly dedicated to Israel's destruction and the establishment of an Islamist Palestinian state in all of historic Palestine.³⁷ Its core ideology is manifest in its 1988 charter, which rejects any permanent peace with Israel on religious, nationalist, and ideological grounds. The Hamas charter also states that: "The Islamic Resistance Movement believes that the land of Palestine is an Islamic Waqf (Trust) consecrated for future Muslim generations until Judgment Day. It, or any part of it, should not be squandered: it, or any part of it, should not be given up."³⁸ It therefore flows logically, according to the charter, that with respect to negotiations with Israel and the prospect of any international peace conference:

³² The Islamic University of Gaza was established in 1978 (see Ziad Abu-Amr, Islamic Fundamentalism in the West Bank and Gaza: Muslim Brotherhood and Islamic Jihad (1994), p. 17). Salah Shehadeh, who later founded Hamas's Izz al-din al-Qassam Brigades, featured prominently among the many political, social, and military Hamas leaders who have been affiliated with IUG, along with Hamas founder Ahd al-Aziz al-Rantisi and others (see Ghassan Charhel, "The Khaled Mishal Interview (2 of 7)," al Hayat, December 15, 2003, available online (in English) at <http://web.archive.org/web/20051210191208/english.daralhaya.com/Spec/12-2003/Article-20031215-7a215ah8-c0a8-01ed-0015-e5ece4he1h17/story.html>).

³³ Ziad Abu-Amr, Islamic Fundamentalism in the West Bank and Gaza: Muslim Brotherhood and Islamic Jihad (1994), p. 17.

³⁴ Ghassan Charhel, "The Khaled Mishal Interview (2 of 7)," al Hayat, December 15, 2003, available online (in English) at <http://web.archive.org/web/20051210191208/english.daralhaya.com/Spec/12-2003/Article-20031215-7a215ah8-c0a8-01ed-0015-e5ece4he1h17/story.html>. According to Mishal, the experiences of Hamas officials who studied at Islamic Universities in Egypt, including Ahdul Aziz al-Rantisi, Ibrahim Makadina, Mahmoud al Zahar, Mousa Abu Marzook and Ismail Abu Shanah, led to the idea of establishing an Islamic University in Gaza.

³⁵ "HAMAS (Islamic Resistance Movement)," GlobalSecurity.org, June 6, 2007. Available at <http://www.globalsecurity.org/military/world/para/hamas.htm>.

³⁶ Tony Karon, December 11, 2001, "Hamas Explained," Time. Available at <http://www.time.com/time/world/article/0,8599,188137,00.html>.

³⁷ The Covenant of the Islamic Resistance Movement, August 18, 1988, *see, e.g.* Article 2 of Hamas's charter that states the movement (*i.e.* Hamas) is a wing of The Muslim Brotherhood. In Articles 6, 7, 11 and 13 of the charter, there are repeated references to the establishment of a Muslim state in Historical Palestine and of the necessity to wage Jihad in order to free all of Palestine and to destroy the Jews. *See* http://avalon.law.yale.edu/20th_century/hamas.asp.

³⁸ The Covenant of the Islamic Resistance Movement, August 18, 1988, Article 11 of the Hamas Charter, available online via the Avalon Project at Yale Law School, at http://avalon.law.yale.edu/20th_century/hamas.asp.

There is no solution for the Palestinian question except through Jihad. Initiatives, proposals and international conferences are all a waste of time and vain endeavors. The Palestinian people know better than to consent to having their future, rights and fate toyed with.³⁹

The charter calls for the creation of an Islamic state, rather than a secular one: "Secularism completely contradicts religious ideology. Attitudes, conduct and decisions stem from ideologies."⁴⁰

B. Hamas is Formed By Senior Members of the Muslim Brotherhood's Leadership

As noted above, in 1987 Hamas was formally established by senior members of the Muslim Brotherhood's leadership in Gaza. These leaders included, but were not limited to:

Sheikh Ahmed Yassin

As a young adult, Yassin studied in Cairo at 'Ayn Shams University, where he first came into contact with the Egyptian branch of the Muslim Brotherhood.⁴¹ In 1965 he was arrested by the Egyptian authorities because of his alleged role in a Muslim Brotherhood attempt to seize power in Egypt.⁴² When the Egyptians lost control of Gaza to Israel in 1967, Yassin started working to strengthen the Muslim Brotherhood in Gaza and worked toward promoting the Islamic movement.⁴³ In 1973, he founded *Al-Mujama al-Islami* (the "Islamic Center" or the "Islamic Complex") (as discussed below, this was an important precursor of Hamas).⁴⁴ Israel arrested Yassin on multiple occasions; those arrests and the interrogations by the Israel Security Agency shed light on his direct role in managing Hamas's military operations and of the subordination of Hamas's military wing to its political wing, which he headed.⁴⁵ In 1989, he was sentenced to fifteen years in jail by an Israeli court for orchestrating terrorist attacks, specifically the kidnapping and murder of two Israeli soldiers.⁴⁶ In 1997, he was released at the request of the Jordanian government, in exchange for Israeli agents, following a failed Israeli attempt to assassinate senior Hamas leader Khalid Mishal.⁴⁷ The U.S. Department of Treasury labeled Yassin a Specially Designated Global Terrorist ("SDGT") in August 2003 for his

³⁹ The Covenant of the Islamic Resistance Movement, August 18, 1988, Article 13 of the Hamas Charter, available online via the Avalon Project at Yale Law School, at http://avalon.law.yale.edu/20th_century/hamas.asp

⁴⁰ The Covenant of the Islamic Resistance Movement, August 18, 1988, Article 27 of the Hamas Charter, available online via the Avalon Project at Yale Law School, at http://avalon.law.yale.edu/20th_century/hamas.asp

⁴¹ Ziad Abu-Amr, *Islamic Fundamentalism in the West Bank and Gaza: Muslim Brotherhood and Islamic Jihad* (1994), p. 64

⁴² *Id.* at p. 9

⁴³ Ghassan Charbel, "The Khalid Mishal Interview (2 of 7), al Hayat, December 15, 2003, available online (in English) at http://web.archive.org/web/20051210191208/english.daralhayat.com/Spec/12-2003/Article-20031215-7a215ab8-c0a8-01cd-0015-c5ccc4bc1b17_story.html

⁴⁴ Ziad Abu-Amr, *Islamic Fundamentalism in the West Bank and Gaza: Muslim Brotherhood and Islamic Jihad* (1994), p. 64

⁴⁵ *Id.*

⁴⁶ *Id.* at p. 65

⁴⁷ Ghassan Charbel, "The Khalid Mishal Interview (2 of 7), al Hayat, December 15, 2003, available online (in English) at http://web.archive.org/web/20051210185204/english.daralhayat.com/Spec/12-2003/Article-20031205-4343165c-c0a8-01cd-0012-c4ede6223218_story.html

leadership role in Hamas and operational planning of its activities.⁴⁸ He was assassinated in an Israeli targeted killing on March 22, 2004.⁴⁹

Ismail Abu Shanab

Ismail Abu Shanab was born in 1950 in Gaza. He obtained a B.S. in Civil Engineering from al-Mansura University in Egypt⁵⁰ and studied engineering at Colorado State University.⁵¹ He was a Hamas leader responsible for both policy and military decisions⁵² who publicly acknowledged his previous involvement in *Al-Jam'iya Al-Islamiya* (the "Islamic Society") (as discussed below, this was another important precursor of Hamas). He stated, "I founded Jam'iya al-Islamiyah, but I cut my connection with them when Hamas was first established" in December 1987.⁵³ During the First Intifada⁵⁴, Abu Shanab, who was appointed deputy to Sheik Yassin,⁵⁵ played a significant role in conducting its activities in the Gaza Strip. According to the al-Qassam Brigades website, he worked to intensify the fighting against Israel and to develop combative methods. As a result of these activities, Abu Shanab was arrested by the Israeli security services on May 30, 1989. While he was in Ramleh prison, he acted as the leader for all Hamas prisoners. After his release from prison on April 2, 1997, he assumed a position in Hamas's political leadership, which was responsible for establishing Hamas's military strategy employed by the al-Qassam Brigades.⁵⁶ Abu Shanab was killed in an IDF military operation in the Gaza Strip on August 21, 2003.⁵⁷

Ahmad Bahar

Dr. Ahmad Bahar was born in 1949 in Gaza. A member of Hamas's senior leadership and chairman of *Al-Jam'iya Al-Islamiya* from 1985 to 2004,⁵⁸ he has described acts of terror committed by Hamas as "Hamas' heroic attacks," and has publicly espoused the belief that "resistance is the only way to pressure the Jews."⁵⁹ Bahar is known as an advocate of jihad, including calls to kill Israelis and Americans. In an April 2007 speech broadcast on Palestinian television, Bahar called on Allah to "kill them to the last one and don't leave

⁴⁸ U.S. Department of Treasury, "US Designates Five Charities Funding Hamas and Six Senior Hamas Leaders as Terrorist Entities," August 22, 2003.

⁴⁹ James Bennet, "Leader of Hamas Killed by Missile in Israeli Strike," *The New York Times*, March 22, 2004. At: http://www.nytimes.com/2004/03/22/world/leader-of-hamas-killed-by-missile-in-israeli-strike.html?_r=1&sq=yassin&st=nyt

⁵⁰ "Marked for Liquidation," *Al-Ahram Weekly*, August 28-September 3, 2003, available at <http://weekly.ahram.org.eg/2003/653/rc1.htm>

⁵¹ "Ismail Abu Shanab: Prominent Leader, Co-Founder of Hamas," Xinhua News, August 21, 2003.

⁵² "Hamas Terrorist Ismail Abu Shanab," Israel Ministry of Foreign Affairs, August 21, 2003.

⁵³ Jessica Stern, *Terror in the Name of God: Why Religious Militants Kill* (New York, N.Y.: Harper Collins Publishers, 2003), p. 41.

⁵⁴ In the course of this report, "First Intifada" denotes the violent conflict that erupted in December 1987 between the Palestinians and Israel. This episode of conflict has no "official" conclusion date but is generally considered to have ended with the signing of the Oslo Accords in 1993.

⁵⁵ "Ismail Abu Shanab: Prominent Leader, Co-Founder of Hamas," Xinhua News, August 21, 2003.

⁵⁶ Al Qassam Brigades website, Ismail Abu Shanab, available at http://www.alqassam.ps/arabic/special_files/esmael_shanab/reports/sirah.htm

⁵⁷ "Hamas Terrorist Ismail Abu Shanab," Israel Ministry of Foreign Affairs, August 21, 2003.

⁵⁸ Israel Ministry of Foreign Affairs, "The Exploitation of Children for Terrorist Purposes," January 14, 2003, The Palestinian Legislative Council: A Handbook, The Washington Institute for Near East Policy, 2007.

⁵⁹ Khaled Abu Toameh, "Hamas: Gaza Pullout is Victory for Intifada," *The Jerusalem Post*, March 25, 2005.

even one.”⁶⁰ As with many members of Hamas’s senior leadership, Bahar’s connections to both Hamas and *Al-Jam’iya Al-Islamiya* were a matter of public record from the early to mid-1990s.⁶¹ In 2006, following Hamas’s victory in Palestinian legislative elections in which he was a leading candidate, Bahar became Speaker of the Palestinian Legislative Council.

Abd al-Aziz al-Rantisi

Abd al-Aziz al-Rantisi, a co-founder of Hamas and an original member of *Al-Jam’iya Al-Islamiya*, was born in 1947 near the present-day Israeli city of Jaffa. In 1948, when Israel was founded, al-Rantisi and his family moved to a refugee camp in Khan Yunis in the Gaza Strip. Al-Rantisi earned his medical degree in Egypt, where he first came into contact with the Muslim Brotherhood. In 1973, he co-founded the *al-Mujama al-Islami* with Sheikh Yassin. In 1992, he was among approximately 400 Hamas and other Palestinian militants deported by Israel to Lebanon for a year because they were suspected of supporting or participating in terrorist attacks against Israel.⁶² Rantisi was the head of Hamas in the Gaza Strip following the death of Sheikh Ahmed Yassin in March of 2004.⁶³ The U.S. Department of Treasury labeled al-Rantisi an SDGT in August 2003 for his leadership role in Hamas and operational planning of its activities.⁶⁴ According to the Israeli Ministry of Foreign Affairs, al-Rantisi was “...responsible for encouraging and inciting the Palestinian population against Israel and the continuation of terrorist attacks.”⁶⁵ Al-Rantisi’s own statements demonstrate his support for terrorist activity. For example, in January 2004 he stated to al-Jazeera, “...the political leadership [of Hamas] has made it clear that the gates are open to any form of action including suicide bombings.”⁶⁶ Al-Rantisi briefly succeeded Yassin after Yassin’s death, only to be killed in a targeted Israeli airstrike on April 17, 2004.⁶⁷

Ibrahim Fares al-Yazuri

Al-Yazuri (also known as Abu Hazem) graduated from Cairo University. He was arrested by the Egyptian government between 1965-1966 for being a member of the Muslim Brotherhood. A pharmacist by profession who owned a private pharmacy in the Gaza Strip,⁶⁸ he served as a member of *al-Mujama al-Islami*’s board of directors since the 1970s and became its executive director in 1984. Al-Yazuri was later among the seven

⁶⁰ Ahmad Bahar, speech on Palestinian Media Watch, April 30, 2007, cited in Nissan Ratzlav-Katz, “Speaker of PA Legislature: Kill Every Last Jew & American,” Israel National News, January 5, 2007, available at <http://www.israelnationalnews.com/News/News.aspx/122302>

⁶¹ See, e.g. Jerusalem Post article dated April 9, 1995, identifying Bahar as the head of the Islamic Society

⁶² “Profile: Hamas Leader Rantisi,” BBC News, April 17, 2004, available at http://news.bbc.co.uk/2/hi/middle_east/2977816.stm

⁶³ Biography, Abdel Aziz El-Rantisi, Ezzedin al-Qassam Brigades Information Office, available at <http://www.qassam.ps/specialfile-114-Biography.html>

⁶⁴ U.S. Department of Treasury, “US Designates Five Charities Funding Hamas and Six Senior Hamas Leaders as Terrorist Entities,” August 22, 2003

⁶⁵ Israel Ministry of Foreign Affairs, “Hamas leadership-Abd al-Aziz al-Rantisi,” June 10, 2003

⁶⁶ Al Jazeera, January 7, 2004

⁶⁷ Mark Favie, “Israel Identifies New Hamas Leader,” *Associated Press*, April 26, 2004

⁶⁸ Ziad Abu Amir, “Hamas: A Historical and Political Background,” *Journal of Palestine Studies*, Vol. 22, No. 4, Summer 1993, p. 10

original founders of Hamas.⁶⁹ According to Human Rights Watch, in an interview in a Hamas-affiliated magazine *Al-Yazuri* characterized Hamas's objective as "the liberation of all Palestine from the tyrannical Israeli occupation" "This is the main part of its concern," he said. "Social work is carried out in support of this aim."⁷⁰

Mahmud Khalid al-Zahar

Mahmud al-Zahar was born in 1945. While little information is available about his early years, it has been established that he was educated in Egypt and received degrees in medicine from both Cairo University and Ayn Shams University in Cairo.⁷¹ He was an original member of *Al-Jam'iya Al-Islamiya*, and a founder of Hamas who served as a major public spokesman.⁷² He has been a member of Hamas's senior leadership since its formation in 1987.

Prior to Sheikh Yassin's death in 2004, al-Zahar also allegedly served as Yassin's personal physician.⁷³ Following the assassinations of Yassin and al-Rantisi, al-Zahar was rumored to have been named the successor to Hamas's leadership. However, Hamas refused to publicly announce its leadership at that time, for fear of Israeli reprisal.⁷⁴ Al-Zahar was Foreign Minister in the 2006 Palestinian National Unity government, but lost this position in the wake of the Gaza coup. Currently, he is the de-facto Foreign Minister in the Hamas regime of Ismail Haniya in Gaza.⁷⁵ In May 2009, al-Zahar was elected a member of Hamas's political bureau, the highest authority in Hamas that establishes Hamas's political and military strategy.⁷⁶

IV. THE RELATIONSHIP BETWEEN HAMAS'S SOCIAL WELFARE NETWORK (DA'WA) AND ITS MILITARY (TERRORIST) WING

As discussed further herein, once Hamas was formally established in December 1987, the *da'wa* infrastructure – the pre-existing network of Muslim Brotherhood social welfare institutions established by Sheikh Yassin and other senior Muslim Brotherhood leaders in Gaza – became the backbone of Hamas's physical infrastructure and political power base. As also explained further herein, Hamas utilizes the *da'wa* to recruit and mobilize Palestinians to its cause, which includes the commission of terrorist acts. Sheikh Yassin himself rejected the idea that Hamas's political wing and its military wing, the Izz al-Din al-Qassam Brigades, are uncoordinated:

⁶⁹ Ziyad Abu Amr, *Islamic Fundamentalism in the West Bank and Gaza*, p. 146

⁷⁰ "I raised In A Moment: Suicide Bombing Attacks Against Israeli Civilians," chapter VI: Financial and Logistical Support, Human Rights Watch, October 15, 2002, available at <http://www.hrw.org/en/node/77214/section/7>

⁷¹ "The Palestinian Legislative Council: A Handbook," The Washington Institute for Near East Policy, 2007

⁷² *Id*

⁷³ "Profile: Hamas' Mahmud Zahar," BBC News, Jan. 27, 2006, http://news.bbc.co.uk/1/hi/world/middle_east/4653706.stm

⁷⁴ Mark Lavie, "Israel Identifies New Hamas Leader," *Associated Press*, April 26, 2004

⁷⁵ Mahmoud al-Zahar, "No Peace Without Hamas," *Washington Post*, April 17, 2008

⁷⁶ Khaled Abu Toameh, "Mashaal Re-elected Hamas Political Chief," *The Jerusalem Post*, May 5, 2009

We cannot separate the wing from the body. If we do so, the body will not be able to fly. Hamas is one body.⁷⁷

A. Hamas's *Da'wa* and its Primary Purposes in Support of Hamas's Terrorist Acts

Any proper analysis of Hamas's *da'wa* must note that funds supporting any part of Hamas free up existing monies to support its terrorist activities. As then-Assistant Secretary for Economic and Business Affairs at the U.S. Department of State E. Anthony Wayne testified in 2003, "This [the flow of money to Hamas] is a sensitive issue given that some of these financial flows are used to support charitable activities. There can be no doubt, however, that donations to Hamas for charitable purposes free up funds for use in terrorism."⁷⁸ Similarly, in a 2008 U.S. Department of Treasury designation, Under Secretary for Terrorism and Financial Intelligence, Stuart Levey, stated, "Terrorist groups such as Hamas continue to exploit charities to radicalize vulnerable communities and cultivate support for their violent activities."⁷⁹

Hamas deems legitimate the mingling of these funds, as it considers the social services it provides a jihadist extension of its terrorist attacks. For example, in 2003, the Muslim Brotherhood's Hamas-associated "Islam-online" website featured a special page glorifying suicide attacks and stressing the need to support not only Palestinian armed struggle but also youth education, social activity and economic assistance as a means of fighting the "economic Jihad."⁸⁰

Fully exposing Hamas's *da'wa*, however, requires revealing both its sources of funding as well as the means by which Hamas uses its charitable and social service infrastructure to further its terrorist operations. As a U.S. official testified in 2003, "Hamas is loosely structured, with some elements working clandestinely and others working openly through mosques and social service institutions to recruit members, raise money, organize activities, and distribute propaganda."⁸¹

Hamas's *da'wa*, then, not only confers a cloak of legitimacy around its terrorist activity, but its funding actually facilitates that activity. Significantly, some commentators suggest that acts of terrorism are relatively inexpensive and conclude that Hamas funds are primarily geared toward humanitarian work – neglecting the extremely high cost of maintaining safe houses, buying loyalties, maintaining the physical infrastructure of its organization, paying its members' salaries and more. In fact, Hamas's charities and social service organizations – which facilitate Hamas attacks – form the backbone of Hamas's operational capacity. In other words, without its *da'wa*, Hamas would not have the capacity to commit terrorist attacks on the scale that it has to date.

⁷⁷ "Yassin Sees Israel 'Eliminated' Within 25 Years, Reuters, May 27, 1998

⁷⁸ Testimony of E. Anthony Wayne, Assistant Secretary for Economic and Business Affairs, U.S. Department of State, to the House of Representatives Committee on Financial Services, September 24, 2003, available at <http://financialservices.house.gov/media/pdf/092403caw.pdf>

⁷⁹ "Treasury Designates the Union of Good," U.S. Department of Treasury, November 12, 2008 <http://www.treas.gov/press/releases/hp1267.htm>

⁸⁰ Israel Defense Forces Spokesperson's Unit, "Hamas-Related Associations Raising Funds Throughout Europe, the US and the Arab World," September 3, 2002

⁸¹ David Aufhauser, testimony before House Committee on Financial Services, Subcommittee on Oversight and Investigations, September 24, 2003, <http://www.treas.gov/press/releases/js758.htm>.

Hamas's *da'wa* serves five primary purposes in support of its terrorist activity:

1. *Da'wa* operatives and organizations fund and participate in terrorist attacks committed by Hamas.
2. The *da'wa* functions as Hamas's logistical support network.
3. Senior Hamas leaders and operatives hold positions within the *da'wa*.
4. *Da'wa* activities are targeted to build grassroots support for Hamas.⁸²
5. *Da'wa* charities and social organizations radicalize Palestinian society.

1. The Da'wa Finances and Participates in Hamas Attacks

Hamas social welfare organizations play a direct role in facilitating the group's terrorist attacks, including suicide bombings. For example, Hamas uses social activists' cars and homes to ferry and hide fugitives and relies on them to launder and transfer funds for terrorist activity through local charity committees associated with Hamas.

Investigations into Hamas activity in the U.S. led investigators to similar conclusions and to the determination that, in light of the links between the *da'wa* networks and terrorist operatives plotting attacks, tracking the money through the *da'wa* system of logistical supporters of terrorism can be particularly effective in preventing attacks by Hamas. FBI Deputy Director John Pistole testified to Congress in 2003 that FBI investigations into the financial activities of terrorist supporters in the United States helped prevent four different terror attacks abroad.⁸³ According to Pistole, at least "a portion" of contributions made to Hamas fronts directly support "the terrorist organization's military wing;" other funds support Hamas attacks indirectly, as "any contribution to Hamas, for any purpose, frees up other funds for its planned violence."⁸⁴

a. Direct Da'wa Role in Hamas Terror

Hamas charities, and those that fund them, not only assist Hamas's effort to build grassroots support, they also contribute directly to its military wing, the Izz al-Din al-Qassam Brigades ("al-Qassam Brigades") and fund its attacks. The FBI describes such charities as "an easy target for fraud" as some funds are donated for altruistic charitable purposes but "find their

⁸² The International Crisis Group, secular Palestinian activists and independent observers, agree that Hamas would not have achieved its prominent role in Palestinian society without the use of the *da'wa*'s social welfare organizations. In an interview with the International Crisis Group, a Palestinian Authority official stated, "Let's be blunt. When kids go to schools run by Hamas or charities run by Hamas, it helps the organisation." See "Islamic Social Welfare Activism In The Occupied Palestinian Territories: A Legitimate Target?" ICG Middle East Report No. 13, footnote 174, International Crisis Group, April 2, 2003, available at <http://www.crisisgroup.org/home/index.cfm?id=1662>

⁸³ Whether these pertained to Hamas or other international terrorist groups, the example highlights the close link between those who provide logistical and financial support to terrorist groups and those who actually execute the attacks. See John Pistole testimony before Senate Committee on Banking, Housing and Urban Affairs, September 25, 2003. At the time of his testimony Pistole was Assistant Director of the FBI.

⁸⁴ John Pistole testimony before House Committee on Financial Services, Subcommittee on Oversight and Investigations, September 24, 2003, available at <http://www.house.gov/financialservices/media/pdf/092403jp.pdf>

way to supporting Hamas's military wing and ultimately are the source for terrorist attacks."⁸⁵ Similarly, the State Department has determined that "there can be no doubt...that donations to Hamas for charitable purposes free up funds for use in terrorism."⁸⁶

2. *Da'wa* as Logistical Support Network

By its very nature, the *da'wa* operates overtly, offering an extensive and entrenched network of charities, social service organizations, mosques, employees, members and donor and service recipients available to support Hamas activities.

Hamas actively solicits the assistance of "civilian" Hamas members to facilitate its terrorist attacks, especially those who can make use of their places of employment to facilitate the al-Qassam Brigades. For example, Hamas recruited Mustafa Amjad, a doctor at al-Razi Hospital in Jenin, to help infiltrate suicide bombers into Israel. After his arrest in June 2002, Amjad confessed to helping Hamas terrorists enter Israel while delivering medicines in his professional capacity.⁸⁷ Similarly, according to Israeli intelligence information cited by the FBI, the Dar el-Salam Hospital "was founded in 1995 with HAMAS funds and protection. The building is located on the land of a HAMAS-associated family by the name of Al Bata from Khan Yunis."⁸⁸

In another case, Hamas operative and financial intermediary Muhammad Salah met al-Qassam Brigades recruits at several mosques, including the al-Bireh mosque and the al-Nasser mosque.⁸⁹ According to al-Qassam Brigades activist Salah Arouri, "I received 96,000 American dollars from Abu Ahmad [Muhammad Salah] which he gave me personally in the Abd al-Nasser mosque in al-Bireh. He told me that the money was meant for our weapons procurement activity."⁹⁰

Mosques associated with Hamas also serve as meeting places for Hamas fugitives. For example, arrested al-Qassam Brigades member Salah Arouri recounted hiding al-Qassam Brigades activists Bashir Hamad, Talal Salah, and Imad Aqel in the al-Hares mosque in Hebron after three other members of their cell were captured in October 1992. Muhammad Salah then personally ferried two of these fugitives to Ramallah.⁹¹

The *da'wa* network also serves as an opportunity for Hamas to identify and enlist individuals into Hamas. For example, Ahmad Salim Ahmad Salatneh, head of the Jenin Zakat

⁸⁵ John Pistole testimony before House Committee on Financial Services, Subcommittee on Oversight and Investigations, September 24, 2003 <http://www.fbi.gov/congress/congress03/pistole092403.htm>

⁸⁶ Testimony of F. Anthony Wayne, Assistant Secretary of State for Economic and Business Affairs, Department of State, to the House of Representatives Committee on Financial Services, September 24, 2003

⁸⁷ "Terrorist Misuse of Medical Services to Further Terrorist Activity," Israel Foreign Ministry, August 26, 2002, available at http://www.mfa.gov.il/MFA/MIArchive/2000_2009/2002/8/Terrorist%20Misuse%20of%20Medical%20Services%20to%20Further%20Terrorist%20Activity

⁸⁸ Dale E. Watson, assistant director for counterterrorism, Federal Bureau of Investigation, "Holy Land Foundation for Relief and Development, International Emergency Economic Powers Act, Action Memorandum," memorandum to R. Richard Newcomb, director of the Office of Foreign Assets Control, U.S. Department of the Treasury, November 5, 2001 ("Watson Memorandum"), p. 43

⁸⁹ "Subject: Transcriptions of the Police Interviews with Salah Arouri," Israeli Police Document recording Arouri's January 27, 1993 interview

⁹⁰ *Id.*

⁹¹ *Id.*

Committee, recruited young men working for that charity committee into Hamas.⁹² Recognizing this phenomenon, a senior U.S. official noted that, at a minimum, funding any part of Hamas enhances the group's credibility and provides it "the opportunity to recruit people through its charitable activities."⁹³

The Jihad Mosque in Hebron was one such breeding ground. The Mosque had its own soccer team, which produced several Hamas terrorists responsible for a string of attacks conducted over the first six months of 2003, five of which were suicide bombings executed by team members.⁹⁴ The team's jerseys bore a picture of a hand holding an axe with an inscription reading, "Prepare for the enemy and to fight the occupation."⁹⁵ Another Hamas-affiliated sports club has the infamous reputation of serving as the recruitment grounds for six different suicide bombers.⁹⁶

Hamas also recruits new members on university campuses. In his statement to Israeli police in January 1993, Salah Arouri noted that he, like many others, was first recruited into Hamas on the campus of a Palestinian university, in his case Hebron University. Arouri recounted a meeting at which "Muayn [Muin Shabib] told me that there was authorization for military activity and gave me a code word for an anonymous person that would come to him which was 'Abu Hani sends you his regards and wants to make a license.'" When the unnamed man arrived in July or August 1991, Arouri continued, he made contact at the university. "He came to the University in Hebron and gave me the code word," Arouri recalled, and then assigned Arouri "to recruit a squad in Hebron and to obtain weapons."⁹⁷

By far the most prominent of these student associations is the Hamas-affiliated *Kutla Islamiya*, or Islamic bloc. Funded in part through Hamas charities like the Islamic Association in al Bira, the Bloc has long been a critical component of the Hamas *da'wa* infrastructure.⁹⁸ Even before the Palestinian Muslim Brotherhood adopted the name Hamas, the Islamic Bloc played an important part in the Brotherhood's structure and activities, as Hamas political bureau head Khalid Mishal acknowledged: "Inside, we had several names: the Islamic Movement [Hamas], Muslim Brotherhood, Islamic Front, the (Islamic) Youth Center and the Islamic Bloc. It was one organization with different names." After the founding of Hamas, the Islamic Blocs continued to operate under that name (Kutla Islamiya) but with an overt affiliation with Hamas.⁹⁹

⁹² Watson Memorandum, November 5, 2001, p. 34.

⁹³ Testimony of J. Anthony Wayne, Assistant Secretary of State for Economic and Business Affairs, Department of State, to the House of Representatives Committee on Financial Services, September 24, 2003.

⁹⁴ <http://commdocs.house.gov/committees/bank/hba92334-000/hba92334-0f.htm>

⁹⁵ Ian Fisher, "A Sudden, Violent End for a Promising Youth," *The New York Times*, June 13, 2003.

⁹⁶ <http://www.telegraph.co.uk/news/worldnews/middleeast/israel/1432360/mosque-football-team-was-terrorists-cover.html>

⁹⁷ "Unmasking Hamas' Hydra of Terror," A Simon Wiesenthal Center Snider Social Action Institute Report, August 2003. See also Arnon, Regular "Hebron's playing and plotting field," *Haaretz*, May 30, 2003 at

<http://www.haaretz.com/hasen/pages/ShArt.jhtml?itemNo=298535&sw=soccer>

⁹⁸ "Subject: Transcriptions of the Police Interviews with Salah Arouri," Israeli Police Document recording Arouri's January 27, 1993 interview.

⁹⁹ C. S. S. Special Information Bulletin, "Suicide Bombers and Martyr Culture at al-Najah University in Nablus," October 2004.

¹⁰⁰ Ghassan Charbel, "The Khalid Mishal Interview (2 of 7)," al Hayat, December 15, 2003, available online (in English) at <http://web.archive.org/web/20051210185204/engish.daralhayat.com/Spec/12-2003/Article-20031205-4343f65c-c0a8-01ed-0012-c4cdc62232f8-story.html>

As the group's emblem suggests—a globe atop a Koran, assault rifle, and jihad flag, with a map of historic Palestine in the background—the Bloc is deeply involved in militant activity, and many of its members have led Hamas terror cells.¹⁰⁰ Of the thirteen members of al-Najah's 2004 student council, eight—including the chairperson—belong to Hamas's Islamic Bloc. The accuracy of the description was evident in July 2004 when Israeli forces exposed and arrested a Hamas terrorist cell planning kidnappings, shooting attacks, and a suicide bombing in either Netanya or Ariel. The leader of the cell was Alaa Zuhayr Nimr Jayusi, a leader of the Islamic Bloc at al-Najah. Other members of the cell were also Islamic Bloc activists.¹⁰¹

3. Hamas Leaders and Terror Operatives Positioned within the *Da'wa*

Hamas terrorist operatives frequently hold day jobs within Hamas's *da'wa* system, which provides them with both a salary and cover for their less charitable activities plotting and carrying out terrorist attacks. For example, documents seized from the offices of the Islamic Relief Agency ("IRA") revealed that it had been paying the salaries of ten West Bank Hamas activists.¹⁰² Additionally, the placement of battle-hardened operatives in key *da'wa* positions streamlines Hamas's ability to skim and launder funds from its charities and social service organizations.

Hamas social welfare activists running charitable and zakat committees in the West Bank and the Gaza Strip are often closely tied to Hamas's terror cells. Indeed, they are frequently current or former members of Hamas's terror cells. Consider the following examples cited by the FBI:¹⁰³

- Fadel Muhammad Salah Hamdan, a member of the Ramallah Charity Committee, was "directly connected with the planning of suicide attacks and the spiritual preparation of those about to commit suicide attacks, including the Mahane Yehuda attack in July 1997."¹⁰⁴
- Ahmad Salim Ahmad Salatneh, head of the Jenin Charity Committee¹⁰⁵, was involved in transferring bomb-making materials for the preparation of explosives in 1992, and participated in a car bombing in 1993.

¹⁰⁰ C.S.S. Special Information Bulletin, "Suicide Bombers and Martyr Culture at al-Najah University in Nablus," October 2004.

¹⁰¹ *Id.*

¹⁰² Watson Memorandum, November 5, 2001, p. 43.

¹⁰³ *Id.* at pp. 34-36, 40.

¹⁰⁴ *Id.* at p. 33. The Ramallah Zakat Committee also received funds from CBSP and Interpal (see Comité de Bienfaisance et de Secours aux Palestiniens (CBSP) A French Hamas-Affiliated Fund Which Provides Financial Support for Hamas Institutions in the PA-Administered Territories," March 2005, http://www.terrorism-info.org.il/malam_multimedia/1_NGLISH/MARKETING%20TERRORISM/PDI/APR15_05.PDF and C.S.S. Special Information Bulletin, "Interpal, Part I," December 2004, available at http://www.terrorism-info.org.il/malam_multimedia/1_NGLISH/MARKETING%20TERRORISM/PDI/DEC12A_04.PDF.

¹⁰⁵ The Jenin Zakat Committee also received funds from CBSP and Interpal (see Comité de Bienfaisance et de Secours aux Palestiniens (CBSP) A French Hamas-Affiliated Fund Which Provides Financial Support for Hamas Institutions in the PA-Administered Territories," March 2005, http://www.terrorism-info.org.il/malam_multimedia/1_NGLISH/MARKETING%20TERRORISM/PDI/APR15_05.PDF and C.S.S. Special Information Bulletin, "Interpal, Part I," December 2004, available at http://www.terrorism-info.org.il/malam_multimedia/1_NGLISH/MARKETING%20TERRORISM/PDI/DEC12A_04.PDF.

- Khalil Ali Rashad Dar Rashad, an associate member of the Orphan Care Association in Bethlehem, provided shelter and assistance to Hamas fugitives, including Muhi al-Din al-Sharif, a Hamas bomb maker, and Hassan Salameh, the commander behind a string of suicide bus bombings in February-March 1996.
- Nur Al-Din Kamal Asad Tahaina was in charge of the Jenin Zakat Committee computer. He was imprisoned from July 1994 to December 1994 for “aiding one of the suicide bombers in the 1994 terrorist attack against an Israeli bus in Afula” and again from January 1995 to January 1996 “for conducting HAMAS activities.”
- Naser Khalid Ibrahim Jarar, another member of the Jenin Zakat Committee, was detained for three months in April 1994 “for recruiting young men to the HAMAS terrorist wing,” and again in January 1998 “for his connection to one of the suicide bombers in the 1994 terrorist attack against an Israeli bus in Afula, as well as his assistance to other HAMAS operatives.”
- Abd al-Jaber Muhammad Ahmed Jarar, also a member of the Jenin Zakat Committee, was arrested in May 1993 “for transferring weapons to HAMAS recruits who subsequently conducted terrorist attacks.”
- Fawaz Hamdan, active in both the Jenin Zakat Committee and the Hamas-funded al-Razi Hospital (cited above) there, “was imprisoned for his activities in connection with HAMAS, which included aiding fugitives and funding weapons purchases.”
- Adnan abd al-Hafez Musbah Maswada, Directorate Co-Chairman of the Islamic Charity Association (a/k/a The Islamic Charitable Society in Hebron), was detained for several months in 1989 and again in 1994 “for HAMAS activity.” According to the government of Israel, “Maswada is a member of HAMAS headquarters in Hebron and is connected to HAMAS terrorist activities against settlers.” Maswada was therefore included among the Hamas and Palestinian Islamic Jihad leaders Israel deported to Lebanon in 1992.¹⁰⁶

Hamas offices located abroad tied to the Hamas *da'wa* also feature seasoned Hamas activists in leadership positions. For example:

- The U.S. Treasury Department noted that Mahmoud Amr, the director of Al-Aqsa International Foundation's Germany offices, “is an active figure in Hamas.”¹⁰⁷
- Abdelhaleem al Ashqar of the now-defunct U.S.-based Hamas front Al-Aqsa Educational Fund (“AAEF”) “sent a representative from the United States to Israel” in April 1991 “to obtain detailed reports on Hamas activities in [Hamas activist Mahmud] Rumahi's region.”¹⁰⁸

¹⁰⁶ Watson Memorandum, November 5, 2001, p. 30

¹⁰⁷ “Treasury Designates Al-Aqsa International Foundation as Financier of Terror: Charity Linked to Funding of the Hamas Terrorist Organization.” Department of the Treasury, Office of Public Affairs <http://www.treas.gov/press.releases.js439.htm>

¹⁰⁸ Watson Memorandum, November 5, 2001, p. 11

- Moin Kamel Muhammad Shubib was identified by one of the al-Qassam Brigades operatives he recruited as “being involved in the Hamas terrorist apparatus.”¹⁰⁹ Prior to his assignment to the Hamas *da'wa* fundraising effort, Shabib was in charge of Hamas's central sector (Ramallah-Jerusalem) where he recruited leaders for Hamas's terrorist cells.¹¹⁰

An FBI analysis of organizations that received funds from HLF revealed that a significant number of Palestinian charities and service organizations are “controlled by Hamas.”¹¹¹ Many of the same organizations received funding from CBSP and Interpal.¹¹² Specifically, FBI investigation determined that the following organizations and individuals, employed by or affiliated with these organizations, are tied to Hamas:

- Islamic Charity Association (a.k.a. Islamic Charitable Society - Hebron):¹¹³ Muhammad Ayad Muhammad Missaq; Abdallah Najar; Hashem abd al-Nabi Natshe; Adnan abd al-Hafez Musbah Maswada; Izzam Naaman abd al-Rahman Salhab; Hathem Mahmud Hassan Shahada; Taher abd al-Aziz Dandis.
- Hebron Library Project (“presumed to be the Al Anwar al Ibrahim Library”).
- Charity Committee in Ramallah (a.k.a. Ramallah Zakat Committee):¹¹⁴ Aqel Suliman Muhammad Rabia (a/k/a Aqal Sulayman Muhammad Rabiyyah); Amar Muhammad Ahmed Hamadan; Ibrahim Said Hassan Abu Salem; Fadel Muhammad Salah Hamadan; Mahmud Ahmed Abd Al-Rahman Ramhi; Nabil Abd Al-Hadi Mustafa Mansur.
- Jenin Zakat Committee: Ahmad Salim Ahmad Salatneh; Ibrahim Hassan Ali Jaber; Nur Al-Din Kamal Asad Tahaina; Naser Khalid Ibrahim Jarar; Abd al-Jaber Muhammad Ahmed Jarar; Fawaz Hamdan; Professor Khalid Said (a/k/a Abu Hammam); Zayd Mahmud al-Rahim Salameh Zakameh.¹¹⁵
- Al-Razi Hospital (tied to the Jenin Zakat Committee).
- Nablus Zakat Committee: Abd Al-Rahim Taha Hanbali; Hamid Sulayman Jaber Bitawi.

¹⁰⁹ *Id.* at p. 12.

¹¹⁰ *Id.*

¹¹¹ *Id.* at p. 28.

¹¹² *Id.* at p. 44.

¹¹³ According to Abd al-Khaleq Hasan al-Natsha's police statement (10/30/2002) (al-Natsha was Hamas's representative in Hebron and the head of the ICS until his arrest in 2002), the Society received donations from the Holy Land Foundation that arrived at banks in Hebron. In 2000, the ICS received \$7,000,000 to an account at Citicorp-Amman Bank. Another account in the same bank (no. 184741 to which Natsha's salary from the Awqaf Ministry arrived), and another, in Arab Bank Hebron, were used for canteen expansions, for Hamas and non-Hamas prisoners.

¹¹⁴ According to an internal PA report from December 22, 2001, the different members of this committee are Hamas members, and some of them are even Hamas activists. See U.S. v. HLF, et al., 3:04-CR-240-G (GX) Palestinian Authority-9. See also Watson Memorandum, November 5, 2001, p. 33.

¹¹⁵ Palestinian National Authority Document, No. 01/281, January 12, 2001, U.S. v. HLF, et al., GX 3:04-CR-240-G, Jenin Zakat-2.

- Tulkarm Zakat Committee: Hammad Muhammed Hamed Qa'adan; Ibrahim Muhammad Salim Salim Nir Al Shams; Riad Abd Al-Latif Abd Al-Karim Al Ras; Husni Hassan Hussein Hawaja; Bilal Hamis Yussef Abu Safira.
- Orphan Care Association, Bethlehem: Nasri Musa Issa Abada; Ghassan Muhammad Harmas; Khalil Ali Rashad Dar Rashad.
- Qalqiliyah Zakat Committee: Bilal Abd Al-Rahim Muhammad Hanoun; Riad Rashid Hamed Walwil; Ibrahim Zahran; Walid Abd Al-Latif Suliman Abu Labadah.
- Halhul Zakat Committee: Tawfiq Muhammad Ali Atrash; Ahmed abd al-Rahman Abdallah Jahshan; Ahmed Rashid Ahmed Abu Aroush.
- Hebron Zakat Committee: Majed Musbah abd al-Fatah Naser al-Din; Muhammad Najab Kamal Sadeq Jabari.
- Dar el-Salam Hospital: Mufid Muhammad Mahmud Mukhalilati; Naji Muhammad Said Bata; Salah Muhammad Said Bata.
- Islamic Aid Committee a.k.a. Islamic Relief Agency ("IRA"): Nazareth, Israel.

4. Building Grassroots Support

In order for Hamas's dispensation of *da'wa* services to successfully influence the Palestinian population's views, the populace must be aware that Hamas is the source of the services that it receives. The FBI cited Israeli intelligence and open source reporting to conclude that "the civilian [Palestinian] population is aware that the services being provided by the zakat committees, whether it's the distribution of food, medical services or other social services, are being provided by Hamas."¹¹⁶ For example, according to the U.S. Treasury Department, the Sanabil Association for Relief and Development (Sanabil), a designated SDGT¹¹⁷ and now-defunct Hamas front organization in Lebanon, increased its influence in Palestinian refugee camps there by initially providing basic necessities to needy families and only subsequently requiring these families to fill out application forms noting whether they had ever worked with Hamas.¹¹⁸

Hamas aid does in fact buy the support of those who benefit from its largesse. An Israeli defense official stated, "In the territories, there are no free lunches: those who receive help from the Islamic associations pay with support for Hamas."¹¹⁹ For example, recipients are unlikely to

¹¹⁶ Watson Memorandum, November 5, 2001, pp. 28-29.

¹¹⁷ U.S. Department of Treasury, "U.S. Designates Five Charities Funding Hamas and Six Senior Hamas Leaders as Terrorist Entities," August 22, 2003. It also bears noting that, as demonstrated in Exhibit A, Exhibit B and Exhibit C of the December 28, 2010 Supplemental Expert Report of Wayne D. Geisser CPA, CVA, CFE, Nihill & Riedley, PC (the "Supplemental Geisser Report"), between 1997 and 2003, Interpal (discussed specifically *infra* in my Report) engaged, through its NatWest accounts, in 31 transactions with Sanabil totaling the equivalent of \$1,756,723. Interpal received \$69,662 from Sanabil and sent \$1,687,061 to Sanabil.

¹¹⁸ "U.S. Designates Five Charities Funding Hamas and Six Senior Hamas Leaders as Terrorist Entities," Office of Public Affairs, Department of the Treasury, August 22, 2003, <http://www.ustreas.gov/press/releases/js672.htm>

¹¹⁹ Amos Harel, "The PA Steals from Me, Hamas Takes Care of Me," Ha'aretz, June 27, 2002.

turn down requests to participate in the *da'wa's* logistical support activities by allowing their homes to serve as safe houses for Hamas fugitives moving from place to place to avoid capture.

The support Hamas provides is largely determined by a cost-benefit analysis that links the amount of aid awarded to the extent of support that aid will presumably buy.¹²⁰ According to Sheikh Yassin, during the Second Intifada, Hamas distributed \$2 million to \$3 million in monthly handouts to the relatives of Palestinian suicide bombers; "martyrs" who have been killed by Israelis; and prisoners in Israeli jails.¹²¹

Dr. Ibrahim al-Yazuri, one of the original founders of Hamas, offered a similar description of Hamas's philosophy regarding charitable giving:

Everyone knows that the Islamic Resistance Movement, Hamas, is a Palestinian Jihad movement that strives for the liberation of all Palestine, from the (Mediterranean) sea to the river (Jordan), from the north to the south, from the tyrannical Israeli occupation, and this is the main part of its concern. Social work is carried out in support of this aim, and it is considered to be part of the Hamas movement's strategy . . . The Hamas movement is concerned about its individuals and its elements, especially those who engage in the blessed jihad against the hateful Israeli occupation, since they are subjected to detention or martyrdom. The movement takes care of their families and their children and provides them with as much material and moral support as it can. This is one of the fundamental truths of Islamic work and thus represents the duties of the Islamic state . . . The movement provides this aid through the support and assistance it gives to the zakat (Islamic alms-giving) committees and the Islamic associations and institutions in the Gaza Strip.¹²²

Palestinians themselves have widely acknowledged the political impact of Hamas's social charitable outreach. According to an article in The New York Times, "Palestinians often trace the appeal of Hamas to its network of social services, which largely supplanted the crumbling and feeble institutions of the Palestinian Authority. Thus a poor Palestinian family in the West Bank or Gaza might send a child to a Hamas school on a Hamas bus, use a low-cost Hamas medical clinic, play soccer at a Hamas sports club and perhaps rely on a ration of Hamas rice."¹²³

One specific documented example of Hamas's use of charitable giving to enhance its image in the Palestinian community was its use of the HLF to support its activities. U.S. officials investigating HLF, the Texas-based organization that depicted itself as a politically-neutral supporter of needy Palestinians in the West Bank and Gaza Strip, noted that Hamas's

¹²⁰ To be sure, individuals tied to Hamas receive more assistance than those unaffiliated with it, while members linked to terrorist activity receive the most. An Israeli government report notes that Hamas charitable organizations "grant preference" to those close to the movement and see to it that those in its favor receive increased financial assistance. "According to the report, families of Hamas activists killed or wounded while carrying out terror attacks, and those imprisoned for their involvement in such attacks, 'typically receive an initial, one-time grant of between \$500-5,000, as well as a monthly allowance of approximately \$100.' Significantly, 'the families of Hamas terrorists usually receive larger payments than those of non-Hamas terrorists.' See "Hamas's Use of Charitable Societies to Fund and Support Terror," Communicated by the Israel Government Press Office, Monday, September 22, 2003, available at

http://www.mfa.gov.il/MFA/MFAArchive/2000_2009/2003/9/Hamas-s%20use%20of%20charitable%20societies%20to%20fund%20and%20su

¹²¹ Lee Hoekstader, "Palestinians Find Heroes in Hamas, Popularity Surges for Once-Marginal Sponsor of Suicide Bombings," Washington Post, August 11, 2001.

¹²² Watson Memorandum, November 5, 2001, p. 17.

¹²³ John Kifner, "How Hamas Rose From Wild Card to Power," The New York Times, January 29, 2006.

“benevolent programs are used to enhance its image and earn goodwill in the Palestinian community.”¹²⁴ To that end, HLF funded zakat committees tied to Hamas. (In 2004, HLF and several of its directors were indicted on criminal charges that it was illegally providing material support to Hamas. In 2008, after a jury trial, HLF and five of its former directors were found guilty of illegally transferring more than \$12 million to Hamas.)¹²⁵

Not only does Hamas’s *da’wa* network allow it to capture broad popular support in the Palestinian Territories, but research also indicates that it has the effect of making Hamas attacks more deadly. There appears to be a robust relationship between Hamas’s decision to provide comprehensive social services, and its concomitant lethality as an organization when compared to other terrorist organizations lacking anything comparable to Hamas’s *da’wa* network. This subject has been studied specifically by economist Professor Eli Berman, whose analysis indicates that Hamas and other terrorist organizations that provide social service networks are able to recruit a greater number of operatives than terrorist organizations that do not provide such services. Moreover, according to Professor Berman, terrorist organizations that provide social service networks are more likely to be the beneficiaries of greater loyalty from their membership and supporters than terrorist organizations not providing similar social services, because terrorist organizations providing such social services come into contact with a large array of candidates who are dependent on the social services these terrorist organizations provide, either for the candidate themselves, or for that candidate’s family. In addition, nonmembers are less likely to share incriminating evidence about social service providing terrorist organizations with authorities, because the nonmembers also benefit from these terrorist organizations groups’ social services. Thus, according to Professor Berman’s research and analyses, organizations such as Hamas produce operatives with a much higher “defection constraint.” Even when offered generous rewards from the Israeli government, Hamas operatives are resistant to defection, allowing for more complicated and deadly plots. Professor Berman concludes that “*social service provision is a key indicator of the ability of terrorists to be lethal*, as the logic of clubs and defection constraints implies.” (Italics in original.)¹²⁶

5. Radicalizing Palestinian Society

In its effort to “Islamicize” the Palestinian national struggle, Hamas invests significant resources in Palestinian popular culture and society. Indeed, experts have noted that giving the Palestinian cause an Islamic flavor is part of Hamas’s effort “to link the particular Palestinian struggle with the wider Islamic wave in the Muslim world.”¹²⁷

¹²⁴ U.S. Department of the Treasury, “Shutting Down the Terrorist Financial Network,” December 4, 2001, available at <http://www.treas.gov/press/releases/po841.htm>

¹²⁵ U.S. Department of Justice, “Holy Land Foundation, Leaders, Accused of Providing Material Support to Hamas Terrorist Organization,” July 27, 2004, available at http://www.justice.gov/opa/pr/2004/July/04_crm_514.htm; U.S. Department of Justice, “Federal Jury in Dallas Convicts Holy Land Foundation and Its Leaders for Providing Material Support to Hamas Terrorist Organization,” November 24, 2008, available at <http://www.justice.gov/opa/pr/2008/November/08-nsd-1046.html>

¹²⁶ Eli Berman, *Radical Religious, and Violent: The New Economics of Terrorism*, (Cambridge, MA: MIT Press, 2009), pp. 139-142, 174

¹²⁷ Meir Litvak, *The Islamization of Palestinian Identity: The Case of Hamas*, The Moshe Dayan Center for Middle Eastern Studies, Tel Aviv University, <http://www.dayan.org.d&a-Hamas-litvak.htm>. Hamas has furthered its indoctrination of the youngest members of Palestinian society through broadcasting networks in the Gaza Strip. A popular children’s program whose main characters are puppets has spread Hamas’s message of hate through statements citing “the Zionists’ filth” and having a popular character find martyrdom after dying from poor healthcare due to Gaza’s closed borders. The hostess of the show, Saraa, when asked if everyone seeks martyrdom, responded, “Of course we are. We are all ready

To this end, beyond earmarking its assistance to build grassroots support for its terrorist activities, Hamas charities, social service organizations, hospitals, schools, and mosques openly laud suicide bombing, teach hate, and incite even the youngest and most impressionable of Palestinians to violence. For example, pictures from a 2001 Islamic Society kindergarten graduation depict a child dressed as Hezbollah¹²⁸ leader Hassan Nasrallah, and children carrying weapons burning an Israeli flag.¹²⁹ Hamas leader Khalid Mishal himself stated in a July 2010 interview that “in building the resistance, we took pains to focus on building the resistance activist religiously, educationally, psychologically, and intellectually, ensuring a high degree of organizational and behavioral discipline.”¹³⁰

During the HLF trial,¹³¹ prosecutors proffered posters extolling Hamas “martyrs” that were found on the walls of the zakat committees in Tulkarem, Nablus, and Hebron as evidence establishing the links between Hamas and various charitable committees. The posters not only strongly suggest the zakat committees’ sympathies; they also illustrate Hamas’s ideological viewpoint, its culture of “martyrdom” and its use of propaganda in a variety of settings.¹³²

Ibrahim Abd Al-Fatah Shubaka, a Hamas activist, informed Israeli authorities after his capture that the Islamic Charitable Association - Hebron, which maintains two orphanages and schools, “instill[s] the pupils with Hamas values, and their graduates include operational Hamas activists.”¹³³

This radicalization is no less common at Palestinian institutions of higher education. Hamas incitement material appears on university campuses, including pamphlets, posters and a printed table for university lectures featuring pictures of Hamas suicide bombers. For example, Ramez Fahmi Izz al-din Abu Salim, the suicide bomber responsible for blowing up the Café Hillel in Jerusalem on September 9, 2003, was a member of the Hamas-affiliated student union, *Al-Kutla Al-Islamiya* (the Islamic Bloc discussed above) at al-Quds University in Ramallah.¹³⁴

These messages extolling Hamas also pervade its social service organizations. For example, press reports about the Islamic Charity Association - Hebron described an assembly line of Palestinian men and teen-age boys packing food items while listening to inspirational music praising Hamas. The lyrics stated that “the holy war is calling,” and, “we will continue the resistance, the Hamas revolution.”¹³⁵

to sacrifice ourselves for the sake of our homeland. We will sacrifice our souls and everything we own for the homeland.” Steve Frlanger, “In Gaza, Hamas’s Insults to Jews Complicate Peace,” The New York Times, April 1, 2008.

¹²⁸ A Foreign Terrorist Organization based in Lebanon.

¹²⁹ Hamas kindergarten video, U.S. v. HLF et al., GX 6-59.

¹³⁰ Khalid Mishal, “Hamas’ Mesh’al lays out new policy direction,” Izzedin al-Qassam Brigades’ Information Office, available at <http://www.qassam.ps/interview-3469-Hamas-Meshal-lays-out-new-policy-direction.html>.

¹³¹ There were two HLF trials, the first one resulting in a hung jury. It is the second trial, which took place in 2008, that is referred to here.

¹³² See U.S. v. HLF et al., 3:04-CR-240-G, Gxs. Tulkarem Zakat - 1, Tulkarem Zakat -7, Nablus Zakat - 1, Nablus Zakat-2, ICS-Hebron 10. A student’s timetable adorned with different pictures including various pictures of terror attacks was also found in the offices of the Nablus Zakat Committee. See U.S. v. HLF et al., 3:04-CR-240-G, GX Nablus Zakat-5.

¹³³ Watson Memorandum, November 5, 2001, p. 24.

¹³⁴ See article posted on the Hamas site “al-Qasamiyaan Ihaab waRamez” (The two Qassam [warriors] Ihaab and Ramez), March 24th, 2009 [Arabic] <http://www.palestine-info.info/arabic/Hamas-shuhda/2003/abosleem/syrah.htm>.

¹³⁵ Jamie Tarabay, “Islamic Militants Gain Influence,” AP, March 2, 2001.

None of this inculcation should be surprising, because as far back as 1996, Israeli forces found similar messages when it raided several Hamas charities.¹³⁶ For example, when Israeli authorities raided and shut the Muslim Youth Association in Hebron they found the walls covered with Hamas slogans – “Hamas is Everywhere,” and “Ayash [the infamous late Hamas bomb maker Yihya Ayash] is the symbol of courage” – indoctrinating the indigent Palestinian youth they served with radical Islamist fundamentalism.¹³⁷ Similarly, Israeli forces found “large amounts of seditious materials” when they raided four institutions in Hebron and two in the village of Abu Dis near Jerusalem.¹³⁸

Hamas’s influence is such that even Palestinians who do not support its jihadist agenda support its *da’wa* network and political leadership in return for the critical humanitarian support Hamas provides. As the mother of ten children and a recipient of Hamas aid told a reporter, “All we know is they [Hamas] are the ones who bring us food.”¹³⁹

And there is ample evidence that this support of Hamas’s *da’wa* – whether motivated by ideological conviction or abject need – plays a vital role in the terrorist activities Hamas leaders and commanders direct and authorize. Inside the Palestinian territories, the battery of mosques, schools, orphanages, medical clinics, sports leagues, and summer camps are integral components of an overarching apparatus Hamas created and manipulated to incite, recruit, and provide logistical and operational support for weapons smuggling, reconnaissance, and suicide bombings.¹⁴⁰ These entities provide day jobs for field commanders, and shelter fugitive operatives. They socialize even the youngest children to aspire to die as martyrs.¹⁴¹

The charity committees, mosque classes, student unions, sport clubs, and other *da’wa* organizations run by Hamas serve as places where Hamas activists recruit Palestinian youth for terrorist training courses in Syria or Iran or for suicide and other terror attacks. Indeed, Hamas terror cells in the West Bank increasingly rely on Palestinians unaffiliated with the al-Qassam Brigades for logistical and operational support, and even for leading suicide bombers to their targets.¹⁴²

¹³⁶ A Palestinian National Authority document discussing the Zakat Committee in Ramallah, states: “Officials and members of this committee are associated with Hamas Movement and some of them are activists in the Movement” (See Palestinian National Authority document, December 22, 2001, *U.S. v. HILL et al.*, Palestinian Authority-9, GX 3-04-CR-240-G.)

¹³⁷ “Charles W. Holmes, “Hamas’ Support Is From More Than Just Its Military Function,” *The Atlanta Journal and Constitution*, March 10, 1996

¹³⁸ “IDF Raids Hamas Institutions in Hebron, Abu-Dis,” *Qol Yisrael Radio*, March 6, 1996, FBIS-NEWS-96-045, March 6, 1996, p. 41

¹³⁹ Jamie Tarabay, “Islamic Militants Gain Influence,” *AP*, March 2, 2001

¹⁴⁰ Israeli Ministry of Foreign Affairs, “The Exploitation of Children for Terrorist Purposes – Jan 2003,” MFA Library, January 2003, January 15, 2003, available at http://www.mfa.gov.il/mfa/mfaarchive/2000_2009/2003/1/the+exploitation+of+children+for+terrorist+purpose.htm.

Watson Memorandum, November 5, 2001, p. 37, *U.S. vs. HILL et al.*, GX 3-04-CR-240-G Palestinian Authority - 2 - 3-04-CR-240-G PA report entitled “Man Iamwil Hamas? (Who Finances Hamas?)”

¹⁴¹ *Id*

¹⁴² Watson Memorandum, November 5, 2001, p. 18. There are many examples. Ahmad Sahm Ahmad Salatneh, a Jenin bombmaker on a zakat committee, recruited young men working for the committee into Hamas (see Watson Memorandum, November 5, 2001). In one case, a Nablus homeowner rented an apartment to someone he was told was a schoolteacher. In fact, the schoolteacher proved to be a Hamas fugitive bomb maker who used the apartment as a safe house and bomb production lab. This became self-evident when the explosives he was handling detonated prematurely, destroying the apartment and killing the tenant (see Mohammed Daraghmech, “After Israel’s Warning, Militants Shave Off Beards, Ditch Cell Phones to Escape Intensified Manhunt,” *AP*, August 27, 2003). For more examples, see Matthew Levitt, *Hamas: Politics, Charity, and Terrorism in the Service of Jihad*, New Haven: Yale University Press, 2006, p. 97.

V. HAMAS'S FUNDRAISING OPERATIONS AND NETWORK

Hamas obtains foreign funds that support the full gamut of its activities, including terrorist attacks, logistical support, social services and radicalization and recruitment. Since its inception, Hamas has cultivated a relatively complex fundraising network, through which it receives funds from U.S.-designated State Sponsors of Terrorism such as Iran as well as a network of mainly Saudi and other Gulf State individuals, charities functioning as front organizations for Hamas, legitimate, illegitimate, and phantom businesses, and an international network of Muslim Brotherhood organizations. Most of the money – tens of millions of dollars raised every year on behalf of Hamas prior to 2006 – originated outside the Palestinian Territories.¹⁴³ As Hamas leader Khalid Mishal stated in July 2010, “another strategy of movement-building at home was also adopted in terms of recruitment, training, arming and maneuver, while making every effort to collect financial and technical support and arms from abroad”.¹⁴⁴ A table of donors seized by the IDF in 2004 from the offices of the Ramallah-al-Bireh Zakat Committee offers a typical example of the foreign organizations that fund the Hamas social welfare and terrorism network. Of the fourteen donors listed, two are Israeli-Arab charities, one is an “internal” sponsor from the West Bank, and the rest are foreign-based foundations, from Jordan, Qatar, Kuwait, Saudi Arabia, Britain, Germany, the United States, United Arab Emirates, Italy and France.¹⁴⁵

As stated *infra*, this Report focuses primarily on the funding Hamas receives from Muslim Brotherhood organizations and Palestinian support organizations outside of the West Bank and the Gaza Strip. More specifically, and at the request of Plaintiffs’ counsel, this Report focuses primarily on Hamas’s network of European “charities,” several of which are members of the Union of Good¹⁴⁶ (discussed below) and the Hamas charities in the Palestinian Territories that have received funding from these European charities. Most of these entities mask their support for Hamas as generic or humanitarian support for Palestinians, confident that the international community will not subject such benevolent activity to significant scrutiny. Hamas fundraisers and other operatives located abroad are key members of the Hamas *da’wa*, closely tied to *da’wa* and al-Qassam Brigades operatives on the ground in the West Bank and the Gaza Strip, as well as to Hamas political leaders in Damascus and elsewhere in the Middle East.¹⁴⁷

¹⁴³ In the course of this report the term “Palestinian Territories” denotes the West Bank and the Gaza Strip.

¹⁴⁴ Khalid Mishal, “Hamas’ Mesh’al lays out new policy directions,” Ezzedin al-Qassam Brigades – Information Office, available at <http://www.qassam.ps/interview-3469-Hamas-Meshal-lays-out-new-policy-direction.html>

¹⁴⁵ “Interpal, Part II,” Appendix A, Intelligence and Terrorism Information Center at the Center for Special Studies (C S S), December 2004, available at http://www.terrorism-info.org.il/malam_multimedia/html/final/eng/sib/12_04/interpal_app_a.htm

¹⁴⁶ The exact membership list of the Union of Good appears to have fluctuated slightly over the past 8 years. The United States Department of the Treasury provided one list upon its designation (see U.S. Department of the Treasury, “Treasury Designates the Union of Good,” November 12, 2008).

¹⁴⁷ C S S Special Information Bulletin, “Interpal Part I,” December 2004, available at [http://www.terrorism-](http://www.terrorism-info.org.il/malam_multimedia/ENGLISH/MARKETING%20TERRORISM/PDF/DEC12A_04.PDF)

[info.org.il/malam_multimedia/ENGLISH/MARKETING%20TERRORISM/PDF/DEC12A_04.PDF](http://www.terrorism-info.org.il/malam_multimedia/ENGLISH/MARKETING%20TERRORISM/PDF/DEC12A_04.PDF), C S S Special Information Bulletin, “Interpal Part II,” December 2004, available at [http://www.terrorism-](http://www.terrorism-info.org.il/malam_multimedia/ENGLISH/MARKETING%20TERRORISM/PDF/DEC15_04.PDF)

[info.org.il/malam_multimedia/ENGLISH/MARKETING%20TERRORISM/PDF/DEC15_04.PDF](http://www.terrorism-info.org.il/malam_multimedia/ENGLISH/MARKETING%20TERRORISM/PDF/DEC15_04.PDF), C S S Special Information Bulletin, “Interpal Part III,” December 2004, available at [http://www.terrorism-](http://www.terrorism-info.org.il/malam_multimedia/ENGLISH/MARKETING%20TERRORISM/PDF/JAN17_05.PDF)

[info.org.il/malam_multimedia/ENGLISH/MARKETING%20TERRORISM/PDF/JAN17_05.PDF](http://www.terrorism-info.org.il/malam_multimedia/ENGLISH/MARKETING%20TERRORISM/PDF/JAN17_05.PDF)

As early as 1994, Hamas fundraising activities were discussed, at least in part, in the media. For example, an article in The New York Times reported:

Hamas funding of all its activities is estimated by the Israelis at about \$30 million a year. It comes from money collected by associations operating largely abroad but with ties to the international Muslim Brotherhood network. Money is also collected from Islamic and Arab communities in the United States and in Britain, the Netherlands and other Western European locations.¹⁴⁸

Similarly, in 1996, The New York Times reported:

Israeli, Palestinian and Western intelligence officials say Jordan is a major conduit for much of the Hamas budget, estimated at \$70 million a year, nearly all of it for the social service network of mosques, hospitals, schools and other institutions that form the movement's political base in the West Bank and Gaza Strip.

...Jordan, intelligence officials say, is a major path through which money reaches the Hamas network of mosques and charities. Jordanian intelligence reports indicate that much of the money is coming from the Persian Gulf emirates and Saudi Arabia.¹⁴⁹

A. THE UNION OF GOOD

1. Union of Good: Origins

The Union of Good¹⁵⁰ is an umbrella "charitable" organization that constitutes a principal fundraising mechanism for Hamas. It was established in 2000 almost immediately after the outbreak of the Second Intifada. Although it was conceived of and initially operated as a one-time fundraising campaign to support the Second Intifada -- the so-called "101 Days Campaign"¹⁵¹ -- it ultimately developed into a permanent structure.¹⁵² In 2001, the Union of Good created an Arabic language website for the 101 Days Campaign, launching English and French web pages soliciting donations.¹⁵³ Both Interpal and CBSP were subsequently designated

¹⁴⁸ Youssef M. Ibrahim, "Brotherhood of Anger," The New York Times, November 8, 1994.

¹⁴⁹ John Kifner, "Money is Channeled to Hamas By Way of a 'Shocked' Jordan," The New York Times, March 21, 1996.

¹⁵⁰ a.k.a. 101 DAYS CAMPAIGN, a.k.a. CHARITY COALITION, a.k.a. UNION FOR GOOD, a.k.a. COALITION OF GOOD, a.k.a. TILAL AL-KHAIR, a.k.a. TILAL AL-UL-KHAIR, a.k.a. TILAL AL-KHAIR, a.k.a. TILAL AL-KHAYR (U.S. Department of the Treasury, "Treasury Designates Union of Good," November 12, 2008, available at <http://www.treas.gov/press/releases/hp1267.htm>). The Union of Good's official mailing address is P.O. Box 136301, Jeddah 21313, Saudi Arabia (U.S. Department of the Treasury, Alphabetical Listing of Specially Designated Nationals and Blocked Persons).

¹⁵¹ The "101 days" is a reference to Prime Minister Ariel Sharon's comment that the Second Intifada would be crushed within 100 days. The premise behind the campaign was that it -- and the Second Intifada -- would not be extinguished in that time period (see "Fatah Responds to Sharon Government With Call for Escalation of Intifadah," Al Ayyam covered in BBC Worldwide Monitoring, March 13, 2001).

¹⁵² See, 2009 U.K. Charity Commission Report, Palestinians Relief and Development Fund (Interpal).

¹⁵³ These webpages appear to have been hosted by Interpal and CBSP. See 101 Days Campaign website, at

<http://web.archive.org/web/20011020004111/www.interpal.org/web/campaign.htm> and

<http://web.archive.org/web/20010814111826/cbsp.free.fr/101days>. CBSP, also known as Comité de Bienfaisance et de Secours aux Palestiniens ("Committee for Welfare and Aid to the Palestinians"), is Hamas's central supporting organization in France and works in concert with Interpal.

Specially Designated Global Terrorists by the U.S. Government because of their fundraising efforts on Hamas's benefit.¹⁵⁴

The web page hosted by Interpal contains a fatwa, or Islamic religious decree, from Sheikh Yousef al-Qaradawi, who conceived of, and still leads, the Union of Good. The web page states, in part:

Dear Brothers and Sisters in Islam, the situation in Palestine is desperate. Since the start of the Al-Aqsa Intifadah [*i.e.* Second Intifada] things have taken a turn for the worse...In recognition of our Islamic duty to provide relief to the poor and needy, and in response to these urgent needs, a group of charities across the world have collaborated to form the Union of Good and launched an international appeal, the 101 Days Palestine Campaign to help ease the suffering of the poor and needy of Palestine. I as Chairman of the international Union for Good, would like to call upon all charities to participate in providing relief to the people of Palestine, upon the media to highlight the humanitarian issues affecting this campaign. I appeal to you, my brothers and sisters, to join us in this expression of solidarity with the Palestinian people.¹⁵⁵

2. Union of Good: Leadership

The Union of Good was conceived of by Sheikh Yousef al-Qaradawi, an Egyptian-born Muslim Brotherhood leader. Sheikh al-Qaradawi publicly sanctioned suicide bombings against Israeli citizens through a series of "fatwas" he issued in 2001.¹⁵⁶ In fact, in September 2009, Hamas's terrorist wing posted on its website a paper on "The Concept of Jihad as the Islamic World Understand" [*sic*] in which it highlighted the work of Qaradawi. Sheikh Yousef al-Qaradawi, the paper stresses, "is extremely careful to distinguish between extremist groups that declare war on the whole world, killing indiscriminately, tainting the image of Islam and providing its enemies with fatal weapons to use against it, on the one hand, and on the other groups resisting occupation."¹⁵⁷

Sheikh Qaradawi is the Union of Good's current leader, and serves as its chairman.¹⁵⁸ The Union of Good's leadership also includes Abd al-Rahman Siwar al-Dhahab, the former

(*see* U.S. Department of the Treasury, "U.S. Designates Five Charities Funding Hamas and Six Senior Hamas Leaders as Terrorist Entities," August 22, 2003, available at <http://www.ustreas.gov/press/releases/js672.htm>). CBSP is discussed in greater detail *infra*. Interpal, also known as the Palestinian Relief and Development Fund, is Hamas's central supporting organization in Britain and one of the most important conduits through which money flows to Hamas from other charities. (*See* U.S. Department of the Treasury, "U.S. Designates Five Charities Funding Hamas and Six Senior Hamas Leaders as Terrorist Entities," August 22, 2003, available at <http://www.ustreas.gov/press/releases/js672.htm>) Interpal is discussed in greater detail *infra*.

¹⁵⁴ U.S. Department of the Treasury, "Treasury Designates the Union of Good," November 12, 2008, available at <http://www.treas.gov/press/releases/hp1267.htm>

¹⁵⁵ Fatwa from Sheikh Al-Qaradawi, http://web.archive.org/web/20011020004111/www.interpal.org/web_campaign.htm

¹⁵⁶ 2009 U.K. Charity Commission Report, Palestinians Relief and Development Fund (Interpal), p. 49

¹⁵⁷ "The Concept of Jihad as the Islamic World Understand [*sic*]," September 26, 2009, posted on the Izz al Din al Qassam Bridges website, available at <http://www.qassam.ps/specialfiles.html> (accessed October 6, 2009)

¹⁵⁸ 2009 U.K. Charity Commission Report, Palestinians Relief and Development Fund (Interpal), p. 15

President of Sudan¹⁵⁹ and until recently the Secretary General of the Union of Good. According to the U.S. Treasury Department, and as of 2007, al-Dhahab served on the Hamas executive committee under Hamas leader Khalid Mishal.¹⁶⁰ The Union of Good also has three senior Hamas members on its board of trustees: Sheikh Hamid al-Bitawi,¹⁶¹ Dr. Essam Salhoub, and Bassam Jarrar.¹⁶² They were all one time members of the Palestinian Association of Islamic Scholars.¹⁶³ Furthermore, Abd al-Majid al-Zindani, a Yemen-based Hamas fundraiser who was designated a Specially Designated Global Terrorist in 2004 for providing support to al-Qaida, serves on the Union of Good's board of directors. In 2006, Zindani delivered a fundraising speech at a Hamas conference in Yemen where the crowd pledged millions of riyals for Hamas.¹⁶⁴

3. Union of Good: Goals

In the U.S government's designation of the Union of Good as an SDGT, it underscored that the Union of Good's overarching goal is raising funds for Hamas:

The leadership of Hamas created the Union of Good in late-2000, shortly after the start of the second Intifada, in order to facilitate the transfer of funds to Hamas. The Union of Good acts as a broker for Hamas by facilitating financial transfers between a web of charitable organizations--including several organizations previously designated under E.O. 13224 for providing support to Hamas--and Hamas-controlled organizations in the West Bank and Gaza. The primary purpose of this activity is to strengthen Hamas' political and military position in the West Bank and Gaza, including by: (i) diverting charitable donations to support Hamas members and the families of terrorist operatives; and (ii) dispensing social welfare and other charitable services on behalf of Hamas.¹⁶⁵

Al-Qaradawi, the Union of Good's founder and chairman, has not concealed his views about the true fundamental philosophy and aim underpinning the Union of Good: aggressively combating Jews and Israelis, using any, and all, means possible. For example, the U.K. Charity Commission report issued in 2009 examining Union of Good "member" Interpal quoted Sheikh Qaradawi as follows:

I became more preoccupied and interested in [the Palestinian issue] when I became mature and more aware of life, and that is for many reasons. Because the

¹⁵⁹ C S S Special Information Bulletin, "The Union of Good," February 2005, available at http://www.terrorism-info.org.il/malam_multimedia/ENGLISH/MARKETING%20TERRORISM/PDF/TFB22_05.PDF

¹⁶⁰ U.S. Department of the Treasury, "Treasury Designates the Union of Good," November 12, 2008, available at <http://www.treas.gov/press/releases/hp1267.htm>

¹⁶¹ Sheikh al-Bitawi was a HAMAS representative in the Palestinian parliament in 2006 (*see* "Tens of Thousands of Palestinians Said to Protest 'International Extortion,'" BBC Monitoring Middle East, May 5, 2006)

¹⁶² C S S Special Information Bulletin, "The Union of Good," February 2005, available at http://www.terrorism-info.org.il/malam_multimedia/ENGLISH/MARKETING%20TERRORISM/PDF/TFB22_05.PDF

¹⁶³ *Id*

¹⁶⁴ U.S. Department of the Treasury, "Treasury Designates the Union of Good," November 12, 2008, available at <http://www.treas.gov/press/releases/hp1267.htm>

¹⁶⁵ *Id*

issue is concerned with a part of the Islamic lands and we have been taught in [school] that when any part of the Islamic land is invaded by any invader, it will be an individual duty on all its people to resist the invader, each as far as he could, male or female, and that all Muslims across the world have to aid them with all that is needed, be it weapons, money or men.¹⁶⁶

Al-Qaradawi's reference to "weapons, money or men" was not accidental. On the contrary, Sheikh al-Qaradawi has been consistently outspoken in the varied ways that support can be provided to Hamas, underscoring that assistance can be provided through suicide bombings against Israeli targets¹⁶⁷ as well as by providing financial support. For example, in 2001, al-Qaradawi described the activities of the Islamic Hamas-related "charitable" societies sustaining the Second Intifada as "a new type of jihad, financial jihad, through which financial support is guaranteed to the martyrs' families, Palestinian prisoners and detainees, and every prisoner whose property is damaged during the conflict."¹⁶⁸ In a 2006 sworn declaration submitted to a federal court in New York, al-Qawadari stated "[M]y attitude toward 'suicide bombing' in Israel, where the Palestinians have been invaded and oppressed, is different. I support such actions as a people's defense of their homeland."¹⁶⁹ As is apparent in the 2009 U.K. Charity Commission Report, Al-Qaradawi has played a personal role in supporting both Hamas and its violent activities.¹⁷⁰ In fact, at one public event, Hamas leader Khalid Mishal publicly thanked him for his assistance.¹⁷¹

4. Union of Good: Key Member Organizations

Three key member organizations forming the Union of Good's core are CBSP, Interpal and the Al-Aqsa Foundation, each of which is discussed in detail below. These organizations had all been individually raising funds for Hamas prior to 2000 when the Union of Good came into existence and instituted an umbrella-like fundraising system.¹⁷²

However, these three organizations are not the only members of the Union of Good. Other notable member organizations under the Union of Good's "umbrella" include the Palestinian Association in Austria (PVOE)¹⁷³, the Sanabil Association for Relief and Development in Lebanon (now closed), and the Association de Secours Palestinien – Switzerland (ASP), each of which was also designated as a Hamas-affiliated terrorist by the U.S.

¹⁶⁶ 2009 U.K. Charity Commission Report, Palestinians Relief and Development Fund (Interpal), p. 16.

¹⁶⁷ "Al-Jazeera Programme Debates Arab Stand on Intifadah, Suicide Bombers," BBC Worldwide Monitoring, April 30, 2002.

¹⁶⁸ Lt. Col. Jonathan D. Halevi, "What Drives Saudi Arabia to Persist in Terrorist Financing? Al-Jihad bi-al-Mal - Financial Jihad Against the Infidels," Jerusalem Viewpoints no. 531, 1 June 2005.

¹⁶⁹ Declaration of Sheikh Yusuf Al-Qawadari in Support of His Motion to Dismiss the Complaints, In re: Terrorist Attacks on September 11, 2001 (S.D.N.Y.), 1:03-md-01570-GBD-FM (July 30, 2006) Document number 1878.

¹⁷⁰ 2009 U.K. Charity Commission Report, Palestinians Relief and Development Fund (Interpal).

¹⁷¹ "Hamas Leader Khaled Mash'al Praises Sheikh Yousef Al-Qaradawi for His Support of Suicide Operations and States: Holocaust Exaggerated, Being Used to Extort Germany, and Zionist Holocaust against Arabs Much Worse," The Middle East Media Research Institute, August 2, 2007, available at <http://www.memri.org/bin/articles.cgi?Page=countries&Area=palestinian&ID=SP167207>.

¹⁷² C.S.S. Special Information Bulletin, "The Union of Good," February 2005, available at http://www.terrorism-info.org.il/malam/multimedia/ENGLISH/MARKETING%20TERRORISM/PDF/FFB22_05.PDF.

¹⁷³ As set forth in Exhibit A and Exhibit B of the Supplemental Geisser Report, between 1997 and 2001, Interpal, through its accounts with NatWest, engaged in 7 transactions with the PVOE, in which the PVOE sent Interpal the equivalent of \$28,450.

government.¹⁷⁴ Other key members include well-known Saudi terror financiers, including the World Association of Muslim Youth (WAMY)¹⁷⁵ and the International Islamic Relief Organization (IIRO).¹⁷⁶ Two branches of the IIRO itself were designated SDGTs by the U.S. Treasury Department.¹⁷⁷ In fact, in 2008, the State of Israel separately designated 36 member organizations of the Union of Good as illegal organizations.¹⁷⁸

5. Union of Good: Transfers to Hamas Zakat Committees

To facilitate such large-scale funding, the Union of Good split its operations in the Palestinian territories into four administrative districts, one in Gaza, and three in the West Bank. While the organization has its own representative office in Gaza to distribute aid there, its operations in the three West Bank districts are run through the offices of local Hamas charity committees.

¹⁷⁴ U.S. Department of the Treasury, "Treasury Designates Union of Good," November 12, 2008, available at <http://www.treas.gov/press-releases/hp1267.htm>

¹⁷⁵ As detailed in Exhibit A, Exhibit B and Exhibit C of the Supplemental Gersser Report, between 1995 and 2004, Interpal, through its NatWest accounts, engaged in 111 transactions with WAMY, totaling the equivalent of \$7,602,212. Interpal received \$7,143,530 from WAMY and sent \$458,682 to WAMY.

¹⁷⁶ C.S.S. Special Information Bulletin, "The Union of Good," February 2005, available at http://www.terrorism-info.org.il/malam/multimedia/ENGLISH/MARKETING%20TERRORISM/PDF/ELB22_05.PDF

¹⁷⁷ The U.S. Treasury Department states in regard to IIRO:

The IIRO was established in 1978 and, according to its website, the organization has branch offices in over 20 countries in Africa, Europe, Asia, and the Middle East.

Abd Al Hamid Sulaman Al-Mujil (Al-Mujil) is the Executive Director of the IIRO Eastern Province (IIRO-E-P) branch office in the Kingdom of Saudi Arabia. Al-Mujil has been called the "million dollar man" for supporting Islamic militant groups. Al-Mujil provided donor funds directly to al Qaeda and is identified as a major fundraiser for the Abu Sayyaf Group (ASG) and Jamaah Islamiyah (JI). Both ASG and JI are al Qaeda-associated terrorist groups in Southeast Asia designated pursuant to the authorities of E.O. 13224. These terrorist groups are also on the United Nations 1267 Committee's consolidated list of individuals and entities associated with the Taliban, al Qaeda and/or Usama Bin Ladin. In 2004, Al-Mujil invited a Philippines-based JI supporter to Saudi Arabia under the cover of traveling for the hajj (the Muslim pilgrimage), and planned to provide him with cash to carry back to the Philippines to support organizations including JI. Al-Mujil was also present in Afghanistan in the late 1990s and personally knew Usama Bin Ladin and deceased al Qaeda co-founder Abdallah Azzam. Al-Mujil traveled continuously to meet with members of Bin Ladin's organization in Arab countries. In the 1990s, Al-Mujil established a relationship with senior al Qaeda operational planner Khalid Shaykh Muhammad. Al-Mujil has a long history of providing support to terrorist organizations. He has contributed direct financial assistance to ASG leaders, including Abdurajak Janjalani (deceased). The Indonesian and Philippines branches of IIRO have received support from IIRO-E-P, which in turn is controlled by Al-Mujil. Indeed, he is often responsible for authorizing payment transfers for IIRO Philippines (IIRO-PHL) and IIRO Indonesia (IIRO-IDN).

See U.S. Department of the Treasury, "Treasury Designates Director, Branches of Charity Bankrolling Al Qaeda Network," August 3, 2006, available at http://www.ustreas.gov/offices/enforcement/key-issues/protecting-charities/exccorder_13224-1.shtml

¹⁷⁸ C.S.S. Special Information Bulletin, "The war on financing terrorism" July 8, 2008. Available at http://www.terrorism-info.org.il/malam/multimedia/english/eng_n.pdf/financing_0708c.pdf

6. Union of Good: Designations

a. Israel and the PA

The Israeli government declared the Union of Good an “unlawful organization” in 2002 because of its ties to Hamas.¹⁸⁰

Before the Israeli government designated the Union of Good an unlawful organization, it had designated its constituent members CBSP, Interpal and the Al-Aqsa Foundation as “unlawful associations” in May 1997 and “terror organizations” in January 1998.¹⁸¹ Additionally, an internal assessment by the Palestinian Preventive Service, the internal Palestinian Authority Security Service, noted that Hamas funding had multiple sources including the Palestinian – Lebanese Fund (a reference to Interpal’s prior name) and the Comité de Bienfaisance et de Secours aux Palestiniens (CBSP or the Palestinian Solidarity Committee in English).¹⁸² Furthermore, and as noted above, in 2008 Israel designated 36 Union of Good member organizations as illegal organizations.¹⁸³

b. United States

The U.S. Treasury Department designated the Union of Good an SDGT on November 12, 2008 for its ties to Hamas.¹⁸⁴ In its press release announcing the designation, excerpted below, the Treasury Department detailed its reasons for the designation:

Union of Good was designated today under Executive Order 13224, which targets terrorists, terrorist organizations, and those providing financial, technological, or material support to terrorists, terrorist organizations, or acts of terrorism. Any assets the Union of Good holds under U.S. jurisdiction are frozen and U.S. persons are prohibited from engaging in any transactions with the Union of Good.

¹⁷⁹ C.S.S. Special Information Bulletin, “The Union of Good,” Intelligence and Terrorism Information Center, February 2005, available at http://www.terrorism-info.org.il/malam/multimedia/ENGLISH/MARKETING%20TERRORISM/PDF/11B22_05.PDF

¹⁸⁰ C.S.S. Special Information Bulletin, “List of Entities Declares ‘Unlawful Organizations’ In Israel by order of Israeli Prime Minister, according to Israeli Emergency Defense Regulations (article 82.2.A) 1945 Due to their Connection to Hamas,” available at http://www.terrorism-info.org.il/malam/multimedia/html/final/eng/c_tipm_2_04.htm

¹⁸¹ Comité de Bienfaisance et de Secours aux Palestiniens (CBSP) – A French Hamas-Affiliated Fund Which Provides Financial Support for Hamas Institutions in the PA-Administered Territories, “Part A – Background Information About Hamas’s Terrorism-Funding Apparatus and its Civilian Infrastructure (da’wah),” March 2005, available at http://www.terrorism-info.org.il/malam/multimedia/ENGLISH/MARKETING%20TERRORISM/PDF/APR15_05.PDF

¹⁸² U.S. v. HIF et al., 3:04-cr-240-G, Government Exhibit, Palestinian Authority-2

¹⁸³ C.S.S. Special Information Bulletin, “The war on financing terrorism” July 8, 2008. Available at http://www.terrorism-info.org.il/malam/multimedia/English/eng_n.pdf/financing_0708e.pdf

¹⁸⁴ U.S. Department of the Treasury, “Treasury Designates the Union of Good,” November 12, 2008, available at <http://www.treas.gov/press/releases/hp1267.htm>

The leadership of Hamas created the Union of Good in late-2000, shortly after the start of the second Intifada, in order to facilitate the transfer of funds to Hamas. The Union of Good acts as a broker for Hamas by facilitating financial transfers between a web of charitable organizations--including several organizations previously designated under E.O. 13224 for providing support to Hamas--and Hamas-controlled organizations in the West Bank and Gaza. The primary purpose of this activity is to strengthen Hamas' political and military position in the West Bank and Gaza, including by: (i) diverting charitable donations to support Hamas members and the families of terrorist operatives; and (ii) dispensing social welfare and other charitable services on behalf of Hamas.

Among the primary financiers of Union of Good projects are several organizations designated pursuant to E.O. 13224 for providing support to Hamas and other terrorist groups, including the International Palestine Relief and Development Fund (Interpal), Al- Aqsa Foundation, Comite de Bienfaisance et de Secours aux Palestiniens (CBSP), the Association de Secours Palestiniens (ASP) of Switzerland, the Palestinian Association in Austria (PVOE), and the Sanabil Association for Relief and Development in Lebanon. The Union of Good facilitates the transfer of tens of millions of dollars a year to Hamas- managed associations in the West Bank and Gaza Strip...

The Union of Good's executive leadership and board of directors includes Hamas leaders, Specially Designated Global Terrorists (SDGTs), and other terrorist supporters. The secretary general of the Union of Good, for example, also acts as the vice-chairman of the United Kingdom-based Interpal, which was designated in 2003 for providing financial support to Hamas under the cover of charitable activity. As of mid-2007, this official served on the Hamas executive committee under Hamas leader Khaled Misha'al.

Board members of the Union of Good include a West Bank Hamas member, and Abd al-Majid al-Zindani, a Yemen-based Hamas fundraiser who was designated pursuant to E.O. 13224 in 2004 for providing support to al-Qaida. In 2006, Zindani delivered a fundraising speech at a Hamas conference in Yemen where the crowd pledged millions of riyals for Hamas...¹⁸⁵

B. CBSP

1. CBSP: Origins

CBSP, Hamas's primary fundraiser in France, was founded in 1990 and registered there as a non-profit organization. In 2001, CBSP changed its name from "Comité de Bienfaisance et de Solidarité avec la Palestine" (Committee for Welfare and Solidarity with Palestine) to "Comité de Bienfaisance et de Secours aux Palestiniens" (Committee for Welfare and Aid to the Palestinians). It has four branches in France, located in Paris, Lille, Lyon and Marseille.¹⁸⁶

¹⁸⁵ *Id*

¹⁸⁶ Comité de Bienfaisance et de Secours aux Palestiniens (CBSP) A French Hamas-Affiliated Fund Which Provides Financial Support for Hamas Institutions in the PA-Administered Territories, "Part A Background Information About Hamas's Terrorism-Funding Apparatus and its

2. CBSP: Leadership

As of 2003, Khalid Al-Shuli was the president of both CBSP and ASP (Association de Secours Palestinien – Switzerland),¹⁸⁷ Hamas's primary fundraiser in Switzerland, founded in that country in 1994,¹⁸⁸ and like CBSP designated as an SDGT by the United States in 2003.¹⁸⁹ Ahmed Oumimoun served as CBSP's Treasurer, and Malek Sabihi served as CBSP's President.¹⁹⁰

3. CBSP: Goals

CBSP is a significant fundraiser for Hamas. Like other Hamas-affiliated funds and foundations all over the world, it collects contributions in Islamic centers and mosques. Its largest contributors are believed to be the North African and Palestinian communities in France.¹⁹¹ CBSP collaborates with other Hamas-affiliated organizations based in different towns in the West Bank and Gaza and in Palestinian refugee camps in Lebanon.¹⁹²

4. Transfers by CBSP to Hamas-Controlled Entities¹⁹³

CBSP transferred funds both to Hamas-affiliated organizations in the Palestinian Territories and to organizations outside the Territories.

Civilian Infrastructure (da'wah)," March 2005, available at http://www.terrorism-info.org.il/malam_multimedia/ENGLISH/MARKETING%20TERRORISM/PDF/APR15_05.PDF

¹⁸⁷ U.S. Department of the Treasury, Office of Financial Terrorism and Intelligence, "Comité de Bienfaisance et de Secours aux Palestiniens," available at http://www.treas.gov/offices/enforcement/key-issues/protecting/charities_execorder_13224-b.shtml. Mahmoud Hussein was the founder and first president of CBSP (see Comité de Bienfaisance et de Secours aux Palestiniens (CBSP): A French Hamas-Affiliated Fund Which Provides Financial Support for Hamas Institutions in the PA-Administered Territories, "Part A: Background Information About Hamas's Terrorism-Funding Apparatus and its Civilian Infrastructure (da'wah)," March 2005, available at http://www.terrorism-info.org.il/malam_multimedia/ENGLISH/MARKETING%20TERRORISM/PDF/APR15_05.PDF).

¹⁸⁸ U.S. Department of the Treasury, "U.S. Designates Five Charities Funding Hamas and Six Senior Hamas Leaders as Terrorist Entities," August 22, 2003, available at <http://www.treas.gov/press/releases/js672.htm>

¹⁸⁹ *Id.*

¹⁹⁰ CBSP Memo, March 13, 2001, provided by Plaintiffs, marked page CL001940

¹⁹¹ Comité de Bienfaisance et de Secours aux Palestiniens (CBSP): A French Hamas-Affiliated Fund Which Provides Financial Support for Hamas Institutions in the PA-Administered Territories, "Part A: Background Information About Hamas's Terrorism-Funding Apparatus and its Civilian Infrastructure (da'wah)," March 2005, available at http://www.terrorism-info.org.il/malam_multimedia/ENGLISH/MARKETING%20TERRORISM/PDF/APR15_05.PDF

¹⁹² U.S. Department of the Treasury, "U.S. Designates Five Charities Funding Hamas and Six Senior Hamas Leaders as Terrorist Entities," August 22, 2003, available at <http://www.treas.gov/press/releases/js672.htm>. Comité de Bienfaisance et de Secours aux Palestiniens (CBSP): A French Hamas-Affiliated Fund Which Provides Financial Support for Hamas Institutions in the PA-Administered Territories, "Part A: Background Information About Hamas's Terrorism-Funding Apparatus and its Civilian Infrastructure (da'wah)," March 2005, available at http://www.terrorism-info.org.il/malam_multimedia/ENGLISH/MARKETING%20TERRORISM/PDF/APR15_05.PDF

¹⁹³ [REDACTED]

[REDACTED]

Significantly, CBSP transferred funds to numerous Hamas-affiliated or controlled organizations, including:

- *Al Mujama al-Islami* (Islamic Center, Gaza)

[REDACTED]

- Ramallah Zakat Committee
- Tulkarm Zakat Committee

[REDACTED]

- Al-Islah Charitable Society

[REDACTED]

5. CBSP: Designations

a. Israel

As noted above, the Israeli government designated CBSP an illegal organization in May 1997 because of its affiliation with Hamas and the support it gave to Hamas-affiliated institutions, and subsequently designated it a terrorist organization in January 1998.¹⁹⁴

b. United States

Both CBSP and its Swiss sister organization, ASP, were designated by the U.S. Treasury Department as Specially Designated Global Terrorists on August 22, 2003. The press release announcing the designation stated:

CBSP and ASP are primary fundraisers for HAMAS in France and Switzerland, respectively. Founded in France in the late 80s/early 90s, CBSP acts in collaboration with more than a dozen humanitarian organizations based in different towns in the West Bank and Gaza and in Palestinian refugee camps in Jordan and Lebanon. ASP, a subsidiary of CBSP, was founded in Switzerland in 1994. The group has collected large amounts of money from mosques and Islamic

¹⁹⁴ Comité de Bienfaisance et de Secours aux Palestiniens (CBSP) A French Hamas-Affiliated Fund Which Provides Financial Support for Hamas Institutions in the PA-Administered Territories, "Part A: Background Information About Hamas's Terrorism-Funding Apparatus and its Civilian Infrastructure (da'wah)," March 2005, available http://www.terrorism-info.org.il/malam/multimedia/ENG/ISH/MARKETING%20TERRORISM/PDF/APR15_05.PDF

centers, which it then transfers to sub-organizations of HAMAS. Khalid Al-Shuli is the president of CBSP and ASP.¹⁹⁵

6. French Treatment of CBSP

French officials have long resisted banning CBSP, citing Hamas's social welfare work as the reason for their refusal to act against local Hamas fronts, even after the EU banned Hamas in its entirety.¹⁹⁶ In line with this approach, the French authorities have candidly acknowledged CBSP's affiliation with Hamas. For example, in 2005, then-Minister of Interior Nicholas Sarkozy wrote in a letter to the director of the Wiesenthal Center in Paris that:

Some of the Palestinian organizations the CBSP works with are affiliated with the Hamas movement, which is on the European list of terrorist organizations. The CBSP justifies these transfers, which are not secret, by the need for this structure to rely on partners that are reliable and not corrupted. Some of the associations that benefit from these funds are prohibited by the American government, which causes a clear slowdown of the bank transfers. Be assured that the French authorities will continue to apply the greatest vigilance to this case.¹⁹⁷

C. INTERPAL

1. Interpal: Origins

Interpal, the principal¹⁹⁸ and most important fundraising organization for Hamas in the United Kingdom is one of the six Union of Good member organizations¹⁹⁹ operating in that nation and one of Hamas's key global non-governmental funding sources. It was founded in 1981 as the "Palestine and Lebanon Relief Fund."²⁰⁰ It was formally registered as a charity with the U.K. Charity Commission on August 11, 1994, and renamed as the Palestinian Relief and Development Fund.²⁰¹

¹⁹⁵ U.S. Department of the Treasury, "U.S. Designates Five Charities Funding Hamas and Six Senior Hamas Leaders as Terrorist Entities," August 22, 2003, available at <http://www.ustreas.gov/press/releases/js672.htm>

¹⁹⁶ Ian Black, "EU to Ban Hamas Political Wing," *The Guardian*, September 8, 2003

¹⁹⁷ Letter from Nicolas Sarkozy, then French Minister of the Interior, dated December 19, 2005, provided by Plaintiffs, marked page W-5085375

¹⁹⁸ 2009 U.K. Charity Commission Report, *Palestinians Relief and Development Fund (Interpal)*.

[INTERPAL] provided the UK branch of the Union for Good with substantial administrative support when it was first set up, including hosting its website, organising and providing administrative support to the first meetings between members, and undertaking the task of coordinating the Union for Good's UK and Europe-based members (p.18)

The Charity Commission also noted that "The Charity [Interpal] has been variously described by the trustees as 'a founding member', 'one of the leading founders' and 'the founder' of the Union for Good." See footnote 45 of the report, p. 15

¹⁹⁹ These include: Interpal, Human Relief Foundation, Human Appeal International, Islamic Relief, Muslim Aid and Muslim Hands (see C.S.S. Special Information Bulletin, "The Union of Good," Appendix I - The names of organizations and bodies belonging to the Union of Good" February 2005. Available at http://www.terrorism-info.org.il/malam/multimedia/html/final/eng/sih/2_05/funds_e.htm)

²⁰⁰ C.S.S. Special Information Bulletin, "Interpal, Part I," December 2004, available online at http://www.terrorism-info.org.il/malam/multimedia/ENGLISH/MARKETING%20TERRORISM/PDF/DEC12A_04.PDF

²⁰¹ 2009 U.K. Charity Commission Report, *Palestinians Relief and Development Fund (Interpal)*, p. 3) Interpal has operated under many names, including Relief and Development Fund for Palestine, Welfare and Development Fund of Palestine, Palestinian Aid and Support Fund (U.S.

2. Interpal: Leadership

Issam Yusuf Mustafa, former head of Interpal was described by the United States government as ‘Vice Chairman’ of Interpal and a member of the Hamas executive committee under Hamas leader Khaled Misha’al [Khalid Mishal].²⁰² While visiting Yemen in 2002, Dr. Mustafa met with Sheikh Mohammed Ali Hassan al Moayad (discussed below) and Dr. Mohammed Siam, both described as “senior members of Hamas.”²⁰³ Dr. Mustafa has publicly expressed his support for Sheikh al-Qaradawi (the head of the Union of Good) telling an *Al Jazeera* audience in 2001 that al-Qaradawi was the “Sheikh of the Mujahideen.”²⁰⁴ In April 2002 Dr. Mustafa again appeared on *Al Jazeera* telephoning al-Qaradawi and hailing him once again as “the Sheikh of the Mujahideen....The Sheikh of heroic stands. ...But my biggest salutation is to the Mujahideen: to the heroes of the Palestinian people who are sacrificing everything that is precious.” Dr. Mustafa went on to say: “We here in the Union for [sic] Good - headed by Sheikh Yusuf al-Qaradawi - have a role in rescuing the nation of Palestine.”²⁰⁵

According to the BBC, articles (mostly in Arabic) bearing Dr. Mustafa's name asserted:

“Palestinians have not resigned themselves to the end of this struggle...”

“...our battle with the Zionist enemy is a long one... our right to liberate our homeland and holy places, and to continue working hard for this with the use of language, and support and jihad in all its forms, until God allows for victory: victory only comes from God.”²⁰⁶

3. Interpal: Goals

Interpal focuses on collecting contributions from Muslims living in Britain and transferring the money to Hamas-controlled zakat institutions in the Palestinian Territories. Interpal's activity, however, is not limited to Britain. In addition to the money that it collects in Britain, it serves as a global clearing house for transferring to Hamas the money Interpal is sent

Department of the Treasury, Additional Background Information on Charities Designated Under Executive Order 13224, Interpal, available at http://www.treas.gov/offices/enforcement/key-issues/protecting/charities_execorder_13224-1.shtml. For a complete list of aliases, see the U.S. Department of the Treasury Alphabetical Listing of Specially Designated Nationals and Blocked Persons, available at <http://www.treas.gov/offices/enforcement/ofac/sdn/sdnlist.txt>.

²⁰² U.S. Department of the Treasury, “Treasury Designates the Union of Good,” November 12, 2008, available at <http://www.ustreas.gov/press/releases/hp1267.htm>.

²⁰³ BBC News, “Panorama: Faith, Hate, and Charity,” July 30, 2006, available at

http://www.bbc.co.uk/pressoffice/pressreleases/stories/2006/07_july_30/panorama.shtml.

²⁰⁴ John Ware, “Response to Interpal Inquiry by Charity Commission, BBC News, available at

http://news.bbc.co.uk/panorama/hi/front_page/newsid_7915000/7915916.stm.

²⁰⁵ *Id.*

²⁰⁶ *Id.*

by the other funds and foundations in Western Europe, Saudi Arabia and the Gulf States.²⁰⁷

The U.S. Treasury Department's Office of Terrorism and Financial Intelligence's description of Interpal also notes that Interpal has served as a principal charity involved in hiding the flow of money to Hamas from other charities, such as the Al-Aqsa Foundation, and has served as Hamas's fundraising coordinator, including supervising other charities' activities, developing new fundraising organizations, directing inter-charity funds transfers, and advising and generating public relations activities.²⁰⁸

4. Transfers to Interpal

Shortly after the September 11th attacks, the FBI tied Interpal to HLF. According to an FBI memorandum discussing HLF, Hamas members often run the charity committees funded by Interpal, HLF and others. The FBI memo also observed that "FBI analysis linked Sanabil, Interpal and the HLF." Sanabil (since defunct), a Hamas front in Lebanon through which both Interpal and CBSP transferred funds, was among the Hamas fronts designated in August of 2003. The report added, "a review of the HLF's financial records shows that on April 11, 2000, the HLF wired Interpal \$66,000.00."²⁰⁹

U.S. and German law enforcement investigators also tied Interpal to Sheikh Mohammad Ali Hassan al Moayad, who headed the Al-Aqsa International Foundation's Yemen office. Moayad was arrested in Germany in 2003 for providing money, arms, communication gear, and recruits to al Qaeda.²¹⁰ In transcripts of covertly recorded conversations, Sheikh Moayad described Union of Good Chairman al-Qaradawi and his assistant, Issam Kashashani, as people who "support the entire Jihad movement."²¹¹ As proof of his ability "to get money to the Jihad" Moayad offered an FBI informant a receipt showing he transferred \$70,000 to Interpal. After his conviction was overturned by the Second Circuit Court of Appeals in 2008, Sheikh Moayad ultimately pled guilty in the U.S. District Court in Brooklyn, New York in August 2009 to providing funding to Hamas.²¹² Other transfers made to (and by) Interpal through Interpal's

²⁰⁷ Interpal website, "About Us," available at <http://www.interpal.info/about-us>, U.S. Department of the Treasury, "U.S. Designates Five Charities Funding Hamas and Six Senior Hamas Leaders as Terrorist Entities," August 22, 2003, available at <http://www.treas.gov/press/releases/js672.htm>

²⁰⁸ U.S. Department of the Treasury, "U.S. Designates Five Charities Funding Hamas and Six Senior Hamas Leaders as Terrorist Entities," August 22, 2003, available at <http://www.treas.gov/press/releases/js672.htm>

²⁰⁹ Watson Memorandum, November 5, 2001, p. 46

²¹⁰ U.S. Department of Justice, Yemeni Citizens Arrested for Conspiring to Provide Support to Al Qaeda, Hamas, and Other Terrorist Groups," March 4, 2003, available at http://www.bbc.co.uk/pressoffice/pressreleases/stories/2006/07_july/30_panorama.shtml

²¹¹ Transcript videotaped meeting, January 9, 2003, starting approximately 10:55am, C'D. Rm6231, Government Exhibit I-5, U.S. v. Mohammed Ali Hasan Al-Moayad et al. (U.S. District Court, Eastern District of New York), February 2005

²¹² U.S. v. Mohammed Ali Hassan Al-Moayad, Plea Agreement, 03 CR 1322 (S-1) DI I. In the Plea Agreement, Moayad stipulated that he agreed

to deliver money to Hamas that he expected to be provided by an individual whom he believed was a donor from Brooklyn, New York who wanted to fund violent operations by Hamas. Al-Moayad knew that Hamas engaged in 'terrorist activity' as defined under U.S. law, including that Hamas committed politically motivated acts of violence targeting civilian populations. Al-Moayad was associated and worked with Hamas leaders in Yemen and Hamas-related organizations to provide financial support to Hamas. Al-Moayad intended to use those relationships to ensure that the money provided by

NatWest accounts, including transactions with Sanabil, WAMY, PVOE, and various Al Aqsa Foundation entities are detailed in the Supplemental Geisser Report and are referenced in this Report.

5. Transfers from Interpal to Hamas-Controlled Entities²¹³

Like CBSP, Interpal transferred funds both to Hamas affiliated organizations in the Palestinian Territories and to organizations outside the Territories.

Significantly, Interpal transferred funds to numerous Hamas-affiliated or controlled organizations, including:

- *Al Mujama al-Islami* (Islamic Center, Gaza)
- *Al-Jam'iyah al-Islamiya* (Islamic Society or Islamic Association, Gaza)
- *Al Salah* in Gaza
- Zakat Fund Committee-Jenin
- Ramallah Zakat Committee
- Tulkarm Zakat Committee
- El-Wafa Rehabilitation & Health Center (Al Wafa Charitable Society)
- Islamic Charitable Society - Hebron
- Al-Tadamon Charitable Society
- Al-Islah Charitable Society²¹⁴

Interpal's ties with Hamas front organizations in the West Bank, Gaza, and Israel proper (discussed later in this report) have been established through telephone transcripts introduced in the Israeli criminal prosecution in June 2003²¹⁵ of Sheikh Raed Salah, an Israeli-Arab leader convicted of funneling money to Hamas.²¹⁶ The transcripts revealed that Sheikh Salah communicated extensively with Interpal officials while laundering and funneling money received from Interpal to Hamas-controlled institutions in the West Bank and Gaza Strip.²¹⁷

Moreover, Interpal has, historically, not concealed its connections to some of the most well-known Hamas front organizations. Its October 2002 newsletter lists Interpal's funding of *Al Salah* Charitable Association (designated as a terrorist entity by the U.S. and Israel), for

the New York donor would in fact get to Hamas. Al-Moayad traveled from Yemen to Germany in furtherance of the conspiracy, and knew that the money was to travel from Brooklyn, New York to places outside the United States

²¹⁴ Interpal transferred \$33,800 to the Al-Islah Charitable Society in Ramallah. Among the documents seized from the charity's office was a receipt dated January 15, 2001 for that donation, printed on Interpal stationery and signed by Jamal Mohammad Tawil, a senior Hamas operative and founder of the charity. Tawil was involved in planning several suicide attacks, including the car bomb attack in Jerusalem's Ben Yehuda pedestrian mall in December 2001 that killed 12 people and wounded 180 others. See C S S Special Information Bulletin, Interpal, Part I, *see also* C S S Special Information Bulletin, Israeli Security Forces Seize Palestinian Terrorist Assets Held in Banks Across the West Bank, December 2004, http://www.terrorism-info.org.il/malam/multimedia/ENG/ISH/MARKETING%20TERRORISM/PDI/DEC12A_04.PDF

²¹⁵ Greg Myre, "Israel Lies 5 Citizens to Funding for Hamas," *The New York Times*, June 25, 2003.

²¹⁶ Gideon Maron and Yuval Karnt, "The Secret Intercepts of Shaykh Salah," *Yediot Ahronot*, August 29, 2003 (Hebrew).

²¹⁷ *Id*

“Emergency Aid, sponsorship of orphans, Ramadan campaign and Qurbani project.”²¹⁸ The 2002 newsletter also identifies Interpal’s financial support for the “Al-Mujamma’ Al-Islami, Gaza — Job creation programme.”²¹⁹ The latter organization, as noted *supra*, was established by Hamas founder Ahmed Yassin and was Hamas’s de facto headquarters at the time.²²⁰

In 1996, authorities determined that the International Islamic Relief Organization (IIRO) and the World Assembly of Muslim Youth (WAMY), both al-Qaeda Saudi-associated charities, were funding Hamas through Interpal. In documents confiscated at the time, recipient Hamas organizations were asked to send thank-you letters directly to IIRO and WAMY rather than to Interpal.²²¹

6. Interpal: Designations

a. Israel

As early as 1995, published reports in Israel linked Interpal to Hamas.²²² As noted above, the Israeli government outlawed Interpal in May 1997 because of its affiliation with Hamas and the support it gave to Hamas-affiliated institutions, and declared it a terrorist organization in January 1998.²²³ According to an Israeli analysis of a 2002 Interpal trustees’ report, every one of Interpal’s twelve “local partner” charities listed in the report is “affiliated with Hamas or works on its behalf, not only with regard to humanitarian issues but as part of its terrorism-supporting apparatus.”²²⁴

b. United States

The U.S. designation of Interpal as a Specially Designated Global Terrorist on August 22, 2003 summarized Interpal’s role in the Hamas fundraising network:

Interpal, headquartered in the UK, has been a principal charity utilized to hide the flow of money to HAMAS. Reporting indicates it is the conduit through which money flows to HAMAS from other charities, *e.g.*, the Al-Aqsa Foundation (designated under EO 13224 on May 29th) and oversees the activities of other charities. For example, the Sanabil Association for Relief and Development (designated as part of this tranche), represents Interpal in Lebanon. Reporting indicates that Interpal is the fundraising coordinator of HAMAS. This role is of

²¹⁸ Interpal Newsletter, No. 5, October 2002.

²¹⁹ *Id.*

²²⁰ Ravi Nessutan, “Sheikh Ahmed Yassin, Founder of Radical Hamas Group, Is Killed in Israeli Airstrike,” Associated Press, March 22, 2004. Yassin confirmed his own role in the *Mujamma* in an interview with Abu-Amr. P. 140, note 43.

²²¹ C.S.S. Special Information Bulletin, Interpal, Part III, “Appendix B (5-6), available at http://www.terrorism-info.org.il/malam/multimedia/ENGLISH/MARKETING%20TERRORISM/PDF/JAN17_05.PDF

²²² Farza Saad, “Islamists Strong in UK,” The Jerusalem Post, July 19, 1995.

²²³ C.S.S. Special Information Bulletin, “List of Entities Declares ‘Unlawful Organizations’ in Israel by order of Israeli Prime Minister, according to Israeli Emergency Defense Regulations (article 82.2.A) 1945 Due to their Connection to Hamas,” available at http://www.terrorism-info.org.il/malam/multimedia/html/final/eng/c11pm_2_04.htm

²²⁴ C.S.S. Special Information Bulletin, Interpal Part I, December 2004, available at http://www.terrorism-info.org.il/malam/multimedia/ENGLISH/MARKETING%20TERRORISM/PDF/DEC12A_04.PDF

the type that includes supervising activities of charities, developing new charities in targeted areas, instructing how funds should be transferred from one charity to another, and even determining public relations policy.²²⁵

c. Palestinian Authority

On August 23 and 24, 2003, the Palestinian Authority ordered the freezing of the bank accounts of 40 Palestinian associations that it described as “HAMAS organizations.” According to German intelligence services, “In the letter containing the order, 40 branches of associations are listed under 39 numbered markings, whose accounts were to be blocked.”²²⁶ The list included, *inter alia*, the same organizations Interpal’s October 2002 newsletter proudly listed as Interpal’s funding recipients – *al Salah* Charitable Association, *al-Mujama al-Islami* and *al-Jam’iya al-Islamiya*.²²⁷

7. Interpal: U.K. Charity Commission Investigations

a. First Investigation (1996)

As a result of allegations that it was affiliated with Hamas,²²⁸ Interpal became the subject of a formal investigation conducted by the U.K. Charity Commission (the “Charity Commission”) in 1996. The investigations’ stated goal was verifying whether Interpal inappropriately used the money it collected and distributed for political or overtly terrorist activities. In March 1996, by reason of the Hamas-affiliation allegations, the Charity Commission ordered Interpal’s bank accounts temporarily frozen because of allegations that Interpal was funding Hamas’s terrorist activities. In June 1996, the Charity Commission concluded its investigation and unfroze Interpal’s accounts. As the following excerpt from the Charity Commission’s report indicates, the Commission’s analysis was not predicated upon the question of whether Interpal funded Hamas, but instead addressed the narrower question of whether the funds were directed toward “charitable” activities rather than other activities (including violent operations) Hamas involved itself with:

The allegation that funds were going to Hamas and in particular the families of suicide bombers²²⁹ was not of direct concern so long as the funds were being

²²⁵ U.S. Department of the Treasury, “U.S. Designates Five Charities Funding Hamas and Six Senior Hamas Leaders as Terrorist Entities,” August 22, 2003, available at <http://www.ustreas.gov/press/releases/js672.htm>

²²⁶ Letter from the Federal Ministry of the Interior, Germany, to the Federal Chancellery of Germany, March 4, 2004, certified translation from the German language, provided by Plaintiffs, marked pages W-5094977 W-5094991

²²⁷ Interpal Newsletter, No. 5, October 2002

²²⁸ See *Times of London*, March 6, 1996. “MI5 OFFICERS are studying police intelligence on alleged links between Hamas militants and a Palestinian fund-raising organisation registered in London with the Charity Commissioners. Police sources believe up to Pounds 1 million a year is being raised by the Palestinians Relief and Development Fund, also known as Interpal. Some of the cash is transferred from funds raised in other countries, passed through London banks and sent to Palestinian refugee camps.”

²²⁹ Ironically, documents seized by the IDF from the al-Islah charity document a series of small gifts--\$100 each--presented by Interpal and the World Assembly of Muslim Youth (“WAMY”) to the families of suicide bombers in celebration of the three day Eid al-Fitr, which marks the end of the holy month of Ramadan, in 2001. Over two dozen families received the holiday gift, including families of Hamas and Palestinian Islamic Jihad operatives--among them several suicide bombers. It is unlikely that this was an isolated case. C.S.S. Special Information Bulletin, Interpal,

applied within the objects of the charity. In the area of benefit we anticipate that a large number of people will support Hamas. Relief cannot be denied to them because of that support but we needed to ensure, to the best of our abilities, that funds were not being given *because* of a person's support of Hamas.²³⁰

In the aftermath of the Charity Commission's report – and the accompanying unfreezing of Interpal's accounts – one of Interpal's trustees gave an interview for an article in the Guardian in which he reportedly acknowledged “it was possible that some of Interpal's beneficiaries in the Palestinian territories had been established by Hamas,” but argued that “Hamas runs a social welfare and religious network separate from its military wing, Izz el-Deen al-Qassam.” In a direct quote in the same article, comparing Hamas's *da'wa* to the Irish Sinn Fein, Mr. Ibrahim Hewitt, Interpal's Chairman, said: “It's like the difference between Sinn Fein and the IRA.”²³¹

b. Second Investigation (2003)

After the U.K. Charity Commission launched a second investigation of Interpal in April 2003,²³² the U.S. designated Interpal an SDGT on August 22, 2003.²³³ On September 6, 2003, while the investigation was still pending, the European Union abandoned its longstanding attempt to distinguish between Hamas and its al-Qassam Brigades military wing by including (all of) Hamas on its list of banned terrorist groups.²³⁴

Yet despite extensive public evidence of Interpal's ties to Hamas, the Charity Commission refused to take action against Interpal. The 2003 Charity Commission report claimed that U.S. authorities had failed to provide sufficient evidence to substantiate charges that Interpal had financial ties to Hamas.²³⁵ “In the absence of any clear evidence showing Interpal had links to Hamas' political or violent military activities,” the Commission concluded, Interpal's accounts deserved to be unfrozen. Nevertheless, (as reflected in its 2009 report discussed in the next section), the Charity Commission had residual concerns about Interpal, advising it in 2003 that it should implement procedures that would allow for independent verification of the work done by the Charity's zakat committee partners, and seek clarification from these local partners on their procedures for selecting beneficiaries.²³⁶

Part III, “Appendix B (5-6), available at [http://www.terrorism-](http://www.terrorism-info.org.il/malam_multimedia/ENGLISH/MARKETING%20TERRORISM/PDI/JAN17_05.PDF)

[info.org.il/malam_multimedia/ENGLISH/MARKETING%20TERRORISM/PDI/JAN17_05.PDF](http://www.terrorism-info.org.il/malam_multimedia/ENGLISH/MARKETING%20TERRORISM/PDI/JAN17_05.PDF)

²³⁰ 2006 U.K. Charity Commission Report, “Report of an Investigation Conducted Under S8 of the Charities Act 1993.”

²³¹ Julian Borger, “Close Trust, Israel Pleads, Britain is Being Asked to Clamp Down on Palestinian Fundraisers,” The Guardian, August 7, 1997.

²³² “Charity Watchdog Closes Inquiry into Interpal,” Hermes Database, September 24, 2003.

²³³ U.S. Department of the Treasury, “U.S. Designates Five Charities Funding Hamas and Six Senior Hamas Leaders as Terrorist Entities,” August 22, 2003, available at <http://www.treas.gov/press/releases/js672.htm>

²³⁴ Herb Krimon, “E.U. Declares Hamas a Terrorist Organization,” The Jerusalem Post, September 7, 2003.

²³⁵ See Annex 3 in 2009 UK Charity Commission Inquiry Report, Palestinian Relief and Development Fund (Interpal) p. 47, *see also* p. 5.

²³⁶ See 2009 UK Charity Commission Inquiry Report, Palestinian Relief and Development Fund (Interpal) p. 25.

c. Third Investigation (2007-2008)

In 2007-2008, the U.K. Charity Commission launched a third investigation of Interpal, following the broadcast of a BBC broadcast of a *Panorama* news investigation of Interpal.²³⁷ Importantly, in its third report, the Charity Commission emphasized the limited nature of its earlier investigations, noting:

The issues of concern in this Inquiry were different from those of the 1996 inquiry, which were concerned with scrutinising the Charity's financial controls and records, testing individual payments and donations and looking at, in particular, whether the Charity's funds and support reached its intended destination. This was explained to the Charity at the start of the Inquiry. There has been nothing brought to this Inquiry's attention that suggests that the Charity's funding has been siphoned off for inappropriate or non-charitable purposes.

The focus of this Inquiry was a new and different allegation that the Charity may be indirectly supporting the ideology or activities of terrorist organisations by using partners which may or appear to support such activities. The regulatory issues were whether the trustees were acting appropriately and with due regard to their legal duties and responsibilities as trustees if they supported the charitable activities of an organisation whose wider activities or associations may include the promotion of the ideology or activities of terrorist organisations.²³⁸

As reflected in the Charity Commission's report that resulted from the third investigation, Interpal acknowledged to the Charity Commission that Sheikh al-Qaradawi had provided it with a written statement in 2002 explaining the Union for Good's aims and objectives (*see* footnote 128, *supra*).²³⁹

As noted above, the Charity Commission's 2009 report also acknowledged that Issam Yusuf Mustafa, Interpal's managing trustee, visited Yemen in 2002 and met with Sheikh Mohammed Moayad (who, as noted above, has since pled guilty to funding Hamas) and Dr. Mohammed Siam. The Commission's report also acknowledged that the BBC's *Panorama* program had described these two individuals as: "senior members of Hamas," but the report claimed that it was unclear whether they were allegedly members of its political or military wing, and in any event found "no evidence to suggest that Dr Mustafa's meetings with Sheikh Moayad and Dr Siam had impacted on his conduct as a trustee of the Charity."²⁴⁰

Similarly, the report noted that "[o]ne member of the Union for Good's Committee (on which Dr Mustafa sat as the General Secretary of the Union for Good) is a designated terrorist

²³⁷ Helen Barrett, "Interpal Account Closed," *Third Sector*, April 4, 2007 and BBC News, *Panorama* Faith, Hate, and Charity, July 30, 2006, available at http://www.bbc.co.uk/pressoffice/pressreleases/stories/2006/07_july/30/panorama.shtml

²³⁸ See 2009 U.K. Charity Commission Report, *Palestinians Relief and Development Fund (Interpal)*, p. 7

²³⁹ See 2009 U.K. Charity Commission Report, *Palestinians Relief and Development Fund (Interpal)*, p. 16

²⁴⁰ 2009 U.K. Charity Commission Inquiry Report, *Palestinians Relief and Development Fund (Interpal)*, p. 22, BBC News, "Panorama Faith, Hate, and Charity," July 30, 2006, available at http://www.bbc.co.uk/pressoffice/pressreleases/stories/2006/07_july/30/panorama.shtml

person: Sheikh Abd al-Majid al Zindani.”²⁴¹ The Commission appears to have accepted Interpal’s explanation that: “‘if he [al-Zindani] is an Al Qaeda [sic] member, we would assume that he would not be a free man today... As regards to Interpal, he has had no contact whatsoever, and is unknown to *most* of the Interpal trustees.”²⁴² (Emphasis added.) Further, in respect to the Union of Good generally, the Charity Commission acknowledged:

The Inquiry noted that the Union for Good described itself as having humanitarian purposes. However, the Inquiry found that its President had, on more than one occasion, publicly supported the use of violence to achieve the same purposes as those of the Union for Good.²⁴³

8. Britain’s Treatment of Hamas

Yet even after the three aforementioned investigations, which included an acknowledgement by Interpal in March 2007 that it had “ceased relations with at least 11 organisations because: ‘these organisations were either forced to close down or they were designated as “terrorist organisations,”²⁴⁴ the British government has still taken no action to close down Interpal.²⁴⁵ Indeed, as discussed below, the British government has declined to take action against Interpal and other Union of Good-affiliated entities based in Britain.

The case of Mohammed Qassem Sawalha, a Hamas activist, is instructive. London’s Finsbury Park mosque was closed in 2004 because it had, in the view of the British Government, come under the influence of Abu Hamza al-Masri, a radical Islamic cleric arrested in Britain and later found guilty of terrorism-related offenses. When the mosque was reopened in early 2005, the British government appointed Sawalha a “moderate” trustee of that mosque along with four other trustees. But Mr. Sawalha’s own decade-long history of supporting Hamas terrorist operations differs from Mr. al-Masri’s solely with regard to the nationality of the population targeted in otherwise identical attacks such as suicide bombings, kidnappings and shootings.

²⁴¹ 2009 U.K. Charity Commission Inquiry Report, Palestinians Relief and Development Fund (Interpal), U.S. Department of the Treasury, “United States Designates bin Laden Loyalist,” February 24, 2004, available at <http://www.ustreas.gov/press/releases/js11190.htm>

Al-Zindani has a long history of working with bin Laden, notably serving as one of his spiritual leaders. In this leadership capacity, he has been able to influence and support many terrorist causes, including actively recruiting for al-Qaeda training camps. Most recently, he played a key role in the purchase of weapons on behalf of al-Qaeda and other terrorists.

Al-Zindani also served as a contact for Ansar al-Islam (AI), a Kurdish-based terrorist organization linked to al-Qaeda.

²⁴² 2009 U.K. Charity Commission Report, Palestinians Relief and Development Fund (Interpal) p. 17.

²⁴³ *Id.*

²⁴⁴ *Id.* at p. 28.

²⁴⁵ John Ware, “Response to Interpal Inquiry by Charity Commission,” BBC Panorama, March 2, 2009, available at http://news.bbc.co.uk/panorama/h1/front_page/newsid_7915000/7915916.stm.

A Commission spokeswoman has since made clear that they did not actually investigate Panorama’s material because the Commission had not seen its role as being to “prove or disprove” Panorama’s allegations.

“The purpose of the inquiry was not to look at all the allegations made in the programme” she said.

Instead, as she explained to the Guardian: “The purpose of the inquiry was not to look at all the allegations made in the programme, but to look at the material supplied by the BBC to identify the specific regulatory issues for the commission. We looked at these specific issues and set out what our findings were and what, if any, action was required from the charity in response.”

Moreover, the British government, including the Charity Commission,²⁴⁶ appears to have encouraged the Muslim Association of Britain, the Muslim Brotherhood's primary institution in Britain, to take over the mosque.²⁴⁷

Similarly, an article in the U.K.'s Daily Mail in 2002 reported that a British medical charity, Medical Aid for Palestinians (MAP), had persuaded British diplomats to use 14,000 pound sterling of taxpayer money to fund *al-Jam'iya al-Islamiya*, which, as noted previously, was one of Hamas's three founding organizations in the Palestinian territories.²⁴⁸ Although the money was paid through a special grant scheme run from the British Consulate-General in East Jerusalem, it was directly funded by the British Government.²⁴⁹ Medical Aid for Palestinians had also provided 20,000 pound sterling to *al-Salah*, another of Hamas's three founding organizations in the Palestinian Territories.²⁵⁰ When Sir Andrew Green, former British ambassador to Saudi Arabia and head of MAP's board of directors, was asked about graphic pictures depicting what was occurring at *al-Jam'iya al-Islamiya*'s kindergartens, he responded, "We don't condone that sort of thing, but we are not paying for weapons."²⁵¹ A British Government spokesman stated: "The Consulate-General has been making clear that there is no question of them giving money which could be used to fund terrorist activities. They only agreed the cost of work on the Islamic Society nursery after it had been done and checked."²⁵²

Furthermore, in November 2008, Lloyds TSB instructed the Islamic Bank of Britain ("IBB") (which became Interpal's bank after National Westminster Bank terminated its relationship with Interpal in April 2007)²⁵³ to close Interpal's accounts.²⁵⁴

D. AL-AQSA FOUNDATION

1. Al-Aqsa Foundation: Origins

The Al-Aqsa Foundation,²⁵⁵ a major fundraiser for Hamas, has branch offices in Holland, Belgium, Denmark, Sweden, Yemen, South Africa, and Pakistan. It was founded in July 1991 in

²⁴⁶ The U.K. Charity Commission is established under law as the regulator and registrar of charities in England and Wales (see U.K. Charity Commission website, available at <http://www.charity-commission.gov.uk/tcc/about.asp>).

²⁴⁷ Dominic Casciani and Sharif Sakr, "The Battle for the Mosque," BBC News, February 7, 2006, available at http://news.bbc.co.uk/2/hi/uk_news/4639074.stm.

²⁴⁸ Jason Lewis, "Cherie's Palestinian charity linked to terror kindergarten," Daily Mail, June 30, 2002.

²⁴⁹ *Id.*

²⁵⁰ *Id.*

²⁵¹ *Id.*

²⁵² *Id.*

²⁵³ Helen Barrett, "Interpal Account Closed," Third Sector, April 4, 2007.

²⁵⁴ Martin Waller, "Net Catches Lloyds TSB in Charity Account Row," The Times (London), November 19, 2008.

²⁵⁵ a.k.a. Al-Aqsa International Foundation, Al-Aqsa Charitable Foundation, Sanabil al-Aqsa Charitable Foundation, Al-Aqsa Sinabil Establishment, Al-Aqsa Charitable Organization, Charitable Al-Aqsa Establishment, Mu'assa al-Aqsa al-Khayriyya, Mu'assa Sanabil Al-Aqsa al-Khayriyya, Aqssa Society, Al-Aqsa Islamic Charitable Society, Islamic Charitable Society for al-Aqsa, Charitable Society to Help the Noble al-Aqsa, Nusrat al-Aqsa al-Sharif, see U.S. Department of the Treasury, "Treasury Designates Al-Aqsa International Foundation as Financier of Terror Charity Linked to Funding of the Hamas Terrorist Organization," May 29, 2003, available at <http://www.ustreas.gov/press/releases/js439.htm>.

Germany²⁵⁶ (Al-Aqsa e.V.), where it was headquartered, and which served as its main branch until the U.S Treasury designated it an SDGT in May 2003.²⁵⁷

2. Al-Aqsa Foundation: Goals & Relationship to Hamas

The U.S Treasury Department described the Al-Aqsa Foundation, one of Hamas's primary fundraising organs in the West, as "a critical part of Hamas's terrorist support infrastructure."²⁵⁸ It collects donations for Hamas-controlled institutions, and according to German intelligence services, "it is known by the donors and the organizations where donations are collected that these funds are intended for Hamas and the 'Intifada.'"²⁵⁹ A 2003 German Intelligence document classifies "Al-AQSA associations in Germany, Belgium, the Netherlands [and] Denmark" as "Direct HAMAS relief organizations."²⁶⁰ According to the document, an organization received that classification when it "regularly and over a long period of time received donations of several foreign organizations which, independently from each other, are considered HAMAS relief organizations by us."²⁶¹

3. Al-Aqsa Foundation: Similarity of Fundraising Conduct to Other Union of Good Entities and HLF

It is also worth noting that the Al-Aqsa Foundation banned in Holland and Germany;²⁶² the Holy Land Foundation, whose assets were frozen by Great Britain²⁶³ and the European Union,²⁶⁴ and which was designated by the United States,²⁶⁵ and Interpal,²⁶⁶ CBSP and other

²⁵⁶ "U.S. Freezes Al-Aqsa Assets," VOA News, June 9, 2003, available at <http://www.voanews.com/uspolicy/archive/2003-06/a-2003-06-09-1-1-efm?moddate=2003-06-09>

²⁵⁷ U.S. Department of the Treasury, "Treasury Designates Al-Aqsa International Foundation as Financier of Terror Charity Linked to Funding of the Hamas Terrorist Organization," May 29, 2003, available at <http://www.ustreas.gov/press-releases/js439.htm>

²⁵⁸ *Id.*

²⁵⁹ C.S.S. "The war on financing terrorism: Defense Minister Ehud Barak signed an order outlawing 36 global 'Union of Good' Islamic funds which raise money for Hamas institutions in the Palestinian Authority administered territories. The money supports Hamas in building a political alternative to the PA and maintain a terrorism-supporting system." July 8, 2008. Available at http://www.terrorism-info.org.il/malam/multimedia/English/eng_n/pdf/financing_0708c.pdf

²⁶⁰ Bundesnachrichtendienst (German Intelligence Service) letter to the Federal Ministry of the Interior in Berlin, February 12, 2003, provided by Plaintiffs, marked pages W-5094969 - W-5094974

²⁶¹ *Id.*

²⁶² German Ministry of the Interior document, July 31, 2002, provided by Plaintiffs, marked pages W-509090919 - W-5090934, certified translation from German, "German Minister Explains Ban on Islamic Fund-Raising Organization," BBC Worldwide Monitoring, August 5, 2002, Michael Jonsson and Christian Nils Larson, "Scandinavian Trials Demonstrate Difficulty of Obtaining Terrorist Financing Convictions," Terrorism Monitor Vol. 8, Issue 5, The Jamestown Foundation, March 13, 2009, available at [http://www.jamestown.org/single?no_cache=1&tx_ttnews\[tt_news\]=34698](http://www.jamestown.org/single?no_cache=1&tx_ttnews[tt_news]=34698), "Audit Record of Al-Aqsa Foundation, provided by Plaintiffs, marked page W-5092500, certified translation

²⁶³ "Muslim Charity's Assets Frozen Over Hamas Link," *The Telegraph (UK)*, December 5, 2001

²⁶⁴ European Union Council Common Position 2005/936/CFSP, Official Journal of the European Union, December 21, 2005, available at <http://eur-lex.europa.eu/UriServ/site/en/oj/2005/L340/L34020051223en00800084.pdf>

²⁶⁵ U.S. Department of the Treasury, Office of Foreign Assets Control, Addition to Listing of Specially Designated Nationals and Blocked Persons, June 27, 2002, available at <http://www.treas.gov/offices/enforcement/ofac/actions/20020627.shtml>

²⁶⁶ In addition, as noted in Exhibit A and Exhibit C of the Supplemental Geisser Report, in 2000 Interpal, through its NatWest accounts, engaged in one transaction comprising the equivalent of \$550 transmitted by Interpal to a beneficiary party identified as "Al Aqsa Foundation."

Union of Good entities ostensibly transferred funds to some of the same Hamas-controlled entities and often to each other.²⁶⁷ The cooperation between these groups has sometimes extended beyond money. For example, the Holy Land Foundation (convicted in the United States of providing material support to Hamas in 2008) attempted to assist Interpal's managing trustee, Issam Yusuf Mustafa, in procuring a visa to attend a conference in the United States.²⁶⁸ In sum, Hamas's fundraising network in Europe has largely functioned in materially similar ways across the continent.²⁶⁹ The organizations comprising the network have typically sent funds to the same Hamas entities in the Palestinian Territories and Lebanon.

4. Terrorism Designations

a. The United States

In May 2003, the United States Treasury Department designated the Al-Aqsa Foundation (including its German branch) an SDGT.²⁷⁰ The press release announcing the designation states, in relevant part:

The AL-AQSA FOUNDATION is a critical part of Hamas' transnational terrorist support infrastructure. Hamas is designated by the Secretary of State as a Foreign Terrorist Organization (66 Fed. Reg. 51088) and as Specially Designated Global Terrorist (SDGT) under Executive Order 13224, "Blocking Property and Prohibiting Transactions with Persons Who commit, Threaten to Commit, or Support Terrorism." Hamas is known to raise at least tens of millions of dollars per year throughout the world using charitable fundraising as cover.

Furthermore, the Supplemental Geisser Report also identifies in Exhibit A and Exhibit B two transactions between 2000 and 2003 that Interpal, through its NatWest accounts, appears to have engaged in with the Al-Aqsa Foundation's South African branch office, comprising the equivalent of \$319,949 received by Interpal, in which the originating parties are identified as "Al-Aqsa Foundation of S.A." and the "Al-Aqsa Foundation of South Africa." The transactional documents for these transfers (NW052491 and NW192105) indicate that each originating party had the same address. These transactions further indicate that Interpal served as a collection point for other Hamas charities within the Union of Good network.

²⁶⁷ For example, Interpal thanked the Al-Aqsa Charitable Society for its transfer of \$70,000 to Interpal for food and medical assistance, summer centers, and a general "offering" (U.S. v. HLF et al., Government Exhibit 1-21b, 03-CR-1322(8J), Payments to Islamic Charitable Society/Hebron, U.S. v. HLF et al., Government Exhibit 3 04-CR-240-G, Payments to Jenin Zakat Committee, U.S. v. HLF et al., Government Exhibit 3 04-CR-240-G, Payments to Fulkarem Zakat Committee, Government Exhibit 3 04-CR-249-G).

²⁶⁸ U.S. v. HLF et al., 3 04-CR-240-G, GX 001-0186.

²⁶⁹ Payments to Islamic Charitable Society/Hebron, U.S. v. HLF et al., Government Exhibit 3 04-CR-240-G, Payments to Jenin Zakat Committee, U.S. v. HLF et al., Government Exhibit 3 04-CR-240-G, Payments to Fulkarem Zakat Committee, Government Exhibit 3 04-CR-249-G. Evidence of the Al-Aqsa Foundation's financing of Hamas is abundant. For example, on May 1, 2003, Israeli authorities arrested Ihsan Ben Khaled who "arrived in Israel with 11,000 Euros and contact details for someone in Jenin." During his questioning, Khaled provided information about the activities of certain Al-Aqsa Foundation offices, including their money transfers and other connections to Hamas charities in the West Bank and Gaza ("Hamas's Use of Charitable Societies to Fund and Support Terror," Israel Ministry of Foreign Affairs, September 22, 2003).

²⁷⁰ U.S. Department of the Treasury, "Treasury Designates Al-Aqsa International Foundation as Financier of Terror Charity Linked to Funding of the Hamas Terrorist Organization," May 29, 2003. Available at <http://www.ustreas.gov/press/releases/js439.htm>, this designation encompassed all of Al-Aqsa Foundation's branches.

The AL-AQSA FOUNDATION, until recently headquartered in Germany, uses humanitarian relief as cover to provide support to the Hamas terrorist organization. Mahmoud Amr, the Director of the AL-AQSA FOUNDATION in Germany, is an active figure in Hamas. The AL-AQSA FOUNDATION also is known to maintain branch offices in The Netherlands, Denmark, Belgium, Sweden, Pakistan, South Africa, Yemen and elsewhere. AL-AQSA FOUNDATION offices are included in lists of organizations that contributed to the Hamas-affiliated Charity Coalition in 2001 and 2002.

Since the summer of 2002, authorities in The Netherlands, Denmark, Germany and the U.S. have taken administrative and/or law enforcement action against the AL-AQSA FOUNDATION and some of its leaders based on evidence of the organization's support for Hamas and other terrorist groups. Pursuant to a July 31, 2002 administrative order, German authorities closed the AL-AQSA FOUNDATION in Germany for supporting Hamas. In April 2003, Dutch authorities blocked AL-AQSA FOUNDATION assets in The Netherlands based on information that funds were provided to organizations supporting terrorism in the Middle East.

Criminal charges against some AL-AQSA FOUNDATION officials were also filed. On January 1, 2003, the Danish government charged three AL-AQSA FOUNDATION officials in Denmark for supporting terrorism. Also, the head of the Yemeni branch of the AL-AQSA FOUNDATION, Shaykh Muhammad Ali Hassan AL-MUAYAD, was arrested for providing support to terrorist organizations including Al-Qaeda and Hamas in January 2003 by German authorities.

In Scandinavia, the Oslo, Norway-based Islamic League used the AL-AQSA FOUNDATION in Sweden to channel funds from some members of the Islamic community in Oslo, Norway to Hamas. In late 2001 for example, a human courier was used to transfer funds from the Islamic League in Norway to the AL-AQSA FOUNDATION in Sweden. In another instance in 2002, money, gold and jewelry were collected by the Islamic League (in Oslo, Norway) and transferred to the AL-AQSA FOUNDATION in Sweden to be provided to Hamas.

At the Islamic League of Norway's annual conference held on May 18 and 19, 2002, the General Secretary of the Islamic League in Sweden urged all Muslims to provide support and to participate in continuing the suicide operations against Israel. He called for further financial support from all conference participants to the AL-AQSA FOUNDATION in Sweden, noting that this financial support could contribute to the destruction of Israel.

Strong ties have existed between the Hamas and AL-AQSA FOUNDATION offices in Yemen. Officials of the organizations met frequently and the AL-AQSA FOUNDATION was identified as a "Hamas-affiliate." As discussed in a previously unsealed FBI Affidavit, AL-MUAYAD, the head of the AL-AQSA FOUNDATION in Yemen, has allegedly provided money, arms, recruits and

communication equipment for Al-Qaeda. At least until AL-MUAYAD's arrest, Ali Muqbil, the General Manager of the AL-AQSA FOUNDATION in Yemen and a Hamas official, transferred funds on AL-MUAYAD's orders to Hamas, PIJ or other Palestinian organizations assisting "Palestinian fighters." The disbursements were recorded as contributions for charitable projects. Through channels such as this, AL-MUAYAD reportedly provided more than U.S. \$3 million to the "Palestinian cause."²⁷¹

b. State of Israel

In 1997, Israel outlawed the Al-Aqsa Foundation (including its German branch).²⁷² In 1998, Israel declared it a terrorist organization.²⁷³

c. Great Britain

On May 29, 2003, the British government designated the Al-Aqsa Foundation (including its German branch) a supporter of terrorism. In May 2003, Britain's Treasury Ministry issued a statement declaring that "strong evidence from international law enforcement agencies links al-Aqsa Foundation with terrorist activity."²⁷⁴

5. Al-Aqsa Foundation: Germany

a. Leadership

Mahmud Amr, Al-Aqsa-Germany's director, is "an active figure in Hamas," according to the U.S. Department of the Treasury.²⁷⁵ He was the former Chairman of the Al-Aqsa Foundation head office in Aachen, Germany and the former Chairman of the Al-Aqsa Foundation branch in Holland. A 1993 interrogation of Hamas operatives in Israel revealed that they considered him to be a "senior Hamas figure in Germany" who could be contacted through the Muslim Brotherhood center and that he was in contact with Hamas's leadership in Germany and Hamas elements in Jordan.²⁷⁶ The German Ministry of the Interior, in closing down Al-Aqsa, noted that

²⁷¹ U.S. Department of the Treasury, "Treasury Designates Al-Aqsa International Foundation as Financier of Terror Charity Linked to Funding of the Hamas Terrorist Organization," May 29, 2003, available at <http://www.ustreas.gov/press/releases/js439.htm>

²⁷² C.S.S. Special Information Bulletin, "List of Entities Declares 'Unlawful Organizations' in Israel by order of Israeli Prime Minister, according to Israeli Emergency Defense Regulations (article 82.2 A) 1945 Due to their Connection to Hamas," available at http://www.terrorism-info.org.il/malam/multimedia.html?final/eng/cv1/pn1_2_04.htm

²⁷³ List of declared terrorist organizations, Israeli Department of Defense

²⁷⁴ "Chancellor Orders Immediate Freeze of All Al-Aqsa Foundation Assets in UK," Hermes Database, HM Treasury, May 29, 2003

²⁷⁵ U.S. Department of the Treasury, "Treasury Designates Al-Aqsa International Foundation as Financier of Terror Charity Linked to Funding of the Hamas Terrorist Organization," May 29, 2003, available at <http://www.ustreas.gov/press/releases/js439.htm>

²⁷⁶ C.S.S. "An Important Step in the Struggle Against the Financing of Terrorism from Europe," Intelligence and Terrorism Information Center, December 2004, available at http://www.terrorism-info.org.il/malam/multimedia/ENGLISH/MARKETING%20TERRORISM/PDF/JAN13_05.PDF

Amr was “integrated into the structures” of the German Muslim Brotherhood organization.²⁷⁷ Saif al-Din Thabet was Mahmud Amr’s deputy.²⁷⁸

b. Connection to Hamas

The connection between Al-Aqsa Foundation – Germany and Hamas was strong. Among the records German police seized from the organization was a fundraising solicitation letter signed by Ahmed Yassin in his capacity as “Founder of the Islamic Resistance Movement - Hamas.”²⁷⁹ A July 31, 2002 document from the German Ministry of the Interior announced that “The AL-AQSA e. V. is illegal and will be closed.”²⁸⁰ It continued, “AL-AQSA e. V. actions are based on the principles of the Muslim Brotherhood (MB) and particularly in the context of HAMAS...The intention announced by AL-AQSA e. V. to provide financial services for families which have produced ‘martyrs’ already or who will provide martyrs, is tantamount to an endorsement of suicide attacks.” The document also noted that “AL-AQSA e. V. activities particularly benefit HAMAS which initiates and carries out suicide and other terrorist attacks in Israel and the occupied territories.”²⁸¹

Additionally, according to a 2004 German Intelligence document, a Palestinian Authority freezing of the accounts of 40 branches of 12 social clubs on August 24, 2003 was a measure against “HAMAS organizations” and an effort at “stopping support for HAMAS organizations.”²⁸² The document noted that:

When comparing the social clubs affected by the account freeze with the list of recipients of donation money from al-Aqsa e.V. (letter BfV of 9/3/2002), several overlaps show up. Of the total of twelve social clubs affected by account freezes, five can be clearly identified as recipients of donation monies from al-Aqsa e.V. It is not always traceable which local branches of these five associations have received donation funds from al-Aqsa e.V (locations are not always given; they

²⁷⁷ German Ministry of the Interior document, July 31, 2002 provided by Plaintiffs, marked page W S090929, certified translation from German

²⁷⁸ German Ministry of the Interior document, July 31, 2002 provided by Plaintiffs, marked page W S090921, certified translation from German

²⁷⁹ *U.S. v. HILL et al.*, 3:04-CR-240-G GX “German Doc-2”

²⁸⁰ Bundesministerium Des Innern (German Ministry of the Interior) letter to AL-AQSA e. V., Attn: Mr. Mahmoud Amr, July 31, 2002, provided by Plaintiffs, marked pages W S090919-34. In August 2002, the German Ministry of Interior issued a decree banning Al-Aqsa Foundation’s activities because of its ties to Hamas (see “German Minister Explains Ban on Islamic Fund-Raising Organization,” BBC Monitoring Europe, August 5, 2002). Upon Al-Aqsa Foundation’s appeal, a German court suspended the ban in 2003 (see “German Court Suspends Al-Aqsa Association Ban,” BBC Monitoring Europe, July 29, 2003). In December 2004, the higher Administrative Court overturned the lower court’s ruling and upheld the government’s original ban, effectively shutting down the Al-Aqsa Foundation – Germany. The Administrative Court found that Al-Aqsa Foundation “supported the activity of an organization [Hamas] outside the Federal Republic that instigates and supports killing of people and damage to property” (see CSS Special Information Bulletin, “An Important Step in the Struggle Against the Financing of Terrorism from Europe,” December 2004, available at http://www.terrorism-info.org.il/malam/multimedia/ENGLISH/MARKETING%20TERRORISM/PDF/JAN13_05.PDF)

²⁸¹ Bundesministerium Des Innern (German Ministry of the Interior) letter to AL-AQSA e. V., Attn: Mr. Mahmoud Amr, July 31, 2002, provided by Plaintiffs, marked pages W S090919-34

²⁸² Bundesnachrichtendienst (German Intelligence Service) letter to the Federal Ministry of the Interior in Berlin, March 4, 2004, provided by Plaintiffs, marked pages W S094977 W S094991

partly refer to the headquarters of the main associations and not to the actual project supported in the local association.) Clearly, five of the main associations affected by account freezes in August of 2003 are recipients of donations from Al-Aqsa e.V.²⁸³

The five social clubs referenced above are: (1) *al-Mujama al-Islami*; (2) *al-Jam'iya al-Islamiya*; (3) *Jam'iyat al-Salah al-islamiya*; (4) *Jam'iyat al-Shabbat al-muslimat*; and (5) *Jam'iyat Markaz al-'ilm wal-thaqafa*.²⁸⁴

The document also noted that:

For more than a year now, the BND [German intelligence] has determined that HAMAS was particularly successful in the Gaza Strip in creating a parallel social system. Particularly in the fall of 2002 this led to such a strong support for HAMAS that several times HAMAS directly challenged the authority of the Palestinian Authority. Because of this power structure there were several clashes between HAMAS members and representatives of the Palestinian security services.²⁸⁵

The evidence tying Al-Aqsa Foundation – Germany and its most senior officers to Hamas is also extensive. Particularly damning information was provided to Israeli authorities by Abd al-Hakim Mohammad abd al-Fatah Abd al-Rahman, a Hamas activist from the Palestinian village of Bir Naballah near Jerusalem, in 1993. Under interrogation, Abd al-Rahman revealed that before he left for Germany to pursue his studies, he approached Sheikh Jamil Hamami – a senior Hamas leader in the West Bank – about joining Hamas. Hamami instructed Abd al-Rahman to contact Mahmoud Amr, the head of Al-Aqsa Foundation – Germany, who Hamami described as a senior Hamas activist in Aachen, Germany. Abd al-Rahman contacted Amr through the local Islamic center, and maintained contact with him throughout the course of his studies in Germany. Amr reportedly served as his contact with other Hamas activists in Germany, provided him with ideological materials, and helped him contact Hamas activists in Jordan.²⁸⁶

The German Interior Ministry banned Al-Aqsa Foundation -- Germany on August 5, 2002 and issued the equivalent of a warrant to secure/seize “all evidentiary documentation within the scope of the decree concerning the ban” including:²⁸⁷

[a]ny and all information on the integration of AL-AQSA e.V. in the overall structure of HAMAS, documents on the contacts of AL-AQSA e.V. to the following foreign “sister organizations”;²⁸⁸

²⁸³ *Id*

²⁸⁴ *Id*

²⁸⁵ *Id*

²⁸⁶ See C.S.S. Special Information Bulletin, An Important Step in the Struggle against the Financing of Terrorism from Europe, December 2004, available at http://www.terrorism-info.org.il/malam_multimedia/ENGLISH/MARKETING%20TERRORISM/PDI/JAN13_05.PDI

²⁸⁷ Letter from Federal Ministry of the Interior, Germany, IS5-618 060 2/2, to Ministry of the Interior and Sport, January 8, 2002, provided by Plaintiffs, marked pages W S095059 - W S095061

²⁸⁸ *Id*

- Al-AQSA centers in Belgium, the Netherlands, Pakistan, South Africa, Yemen and Sudan
- Committee for Charity and Support for the Palestinians/CBSP (France)
- Palestine Relief and Development Fund/INTERPAL (Great Britain)
- Jerusalem Fund for Human Services (Canada)
- Holy Land Foundation (more precisely: Holy Land Foundation for Relief and Development, registered office in Richardson/Texas).
- Council of American Islamic Relation/CAIR, Washington, DC
- Bait al-Mal al-Filastini al-Arabi (Palestinian-Arabian Financing Company)
- Al-AQSA Islamic Bank
- Al-Taqwa-Bank, Bahamas/Lugano



c. Transfers Made To Hamas by Al-Aqsa Germany

Al-Aqsa Foundation – Germany transferred funds to Hamas-alter egos and Hamas-controlled or -affiliated organizations in the Palestinian Territories, including:²⁸⁹

- *Al Mujama al-Islami* (Islamic Center, Gaza)
- *Al-Jam'iyah al-Islamiya* (Islamic Society or Islamic Association, Gaza)
- *Al Salah* in Gaza
- Jam'iyat al-Shabbat al-muslimat (Muslim Young Women's Society)
- Jam'iyat Markaz al-'ilm wal-thaqafa (Science and Culture Center, Nuseirat)
- Al-Islah Charitable Society
- Al-Tadamun Charitable Society
- El-Wafa Rehabilitation & Health Center (Al Wafa Charitable Society)
- Islamic Charitable Society - Hebron
- Islamic University of Gaza
- Sanabil Association for Relief & Development
- Tulkarm Zakat Committee
- Ramallah Zakat Committee
- Beit Fajar Zakat Committee

Zakat Fund Committee-Jenin

²⁸⁹ Bank transfer records from the prosecution of Al-Aqsa in Germany, provided by Plaintiffs, marked pages Islamic Society W S091175 and W S091192, Al-Islah W S091228, Al-Tadamun Charitable Society W S091234, Al-Aqsa e V 225 5900 0435, February 1994 W S092500 and Al-Aqsa e V 225 5900/0435 February 1994, W S094455

6. Al-Aqsa Foundation – Holland

Until the Al-Aqsa Foundation was officially banned in Germany, Al-Aqsa Foundation—Holland shared the same chairman as its German sister organization. After the ban in Germany, an administrative member of Al-Aqsa in Belgium who at the same time was an administrative member in the Netherlands, became chairman of Al-Aqsa in the Netherlands. Like its other sister organizations, the Al-Aqsa Foundation-Holland worked with other Union of Good entities to raise money, including the 101 Days Campaign.²⁹⁰ Amin Abou Ibrahim was a former member of the organization. He was the author of a document providing a description of Hamas's support network in Europe that was discussed in the Holy Land Foundation trial.²⁹¹

On April 3, 2003, the Dutch Ministry of Foreign Affairs issued an Ordinance freezing all funds belonging to Al-Aqsa Foundation – Holland and prohibiting all financial services “for, or for the benefit of the al-Aqsa Foundation.”²⁹²



7. Al-Aqsa Foundation – Belgium

In 1993, Al-Aqsa was formed in Belgium with an address at 4800 Verviers (44 Spintay Street), a municipality located in the Belgian province of Liège.²⁹³ In 2001, Al-Aqsa moved to 116 Hodimont Street, 4800 Verviers.²⁹⁴ On July 19, 2002, the Belgian Senate's Permanent Committee for the Monitoring of the Intelligence and Security Services included in its 2001 activity report: “Palestinian Hamas is present in Belgium through the ASBL 'Al-Aqsa' in Verviers.”²⁹⁵ On September 24, 2002, Al-Aqsa changed its name to Al-Aqsa Humanitaire.²⁹⁶

On September 29, 2006, the Al-Aqsa branch in Belgium changed its name from Al-Aqsa Humanitaire to Aksahum “so as to avoid any confusion with the group Al-Aqsa Martyrs Brigades, which was recognized as a terrorist entity by decision of the European Council on December 12, 2002.”²⁹⁷ It also changed its address to 28/30 Gymnase Street, still in 4800 Verviers.²⁹⁸

²⁹⁰ Decision of Al Aqsa Foundation v. State of the Netherlands, Court in the Hague, May 13, 2003, certified English translation, provided by Plaintiffs, marked pages W-5094835–W-5094841.

²⁹¹ *U.S. v. HLF et al.*, Government exhibit GX 001-0357.

²⁹² Ministry for Foreign Affairs, Germany, “Substantiation According to Article 1,” provided by Plaintiffs, marked page W-5094828.

²⁹³ Belgian Justice Ministry document, No. 016193, September 23, 1993, provided by Plaintiffs.

²⁹⁴ Non-for-profit Associations, Annex to the Belgian Monitor of October 11, 2001, provided by Plaintiffs.

²⁹⁵ Belgian Senate's Permanent Committee for the Monitoring of the Intelligence and Security Services, 2001 activity report “Palestinian Hamas is present in Belgium through the ASBL 'Al-Aqsa' in Verviers,” July 19, 2002, <http://www.lachambre.be/F1WB/pdf/50185150K1851001.pdf>.

²⁹⁶ Non-for-profit Associations, Annex to the Belgian Monitor of November 14, 2002, provided by Plaintiffs.

²⁹⁷ Public Hearing at the Verviers Commerce Court, involving Aksahum against the Bank La Poste, June 13, 2007, http://www.juridat.be/tribunal_commerce/verviers/images/13060009.pdf.

²⁹⁸ *Id.*

Mahmoud Amr, the former chairman of Al-Aqsa-Germany, served as president of the Belgian Al-Aqsa (ASBL) in the early 2000s prior to the German government's ban of Al-Aqsa in Germany (July 31, 2002). The Belgian branch of Al-Aqsa is active today under the name Aksahum ASBL.²⁹⁹

Like its sister organizations, Al-Aqsa in Belgium has raised funds for:³⁰⁰

- *Al-Jam'iya al-Islamiya* (Islamic Society or Islamic Association, Gaza)
- *Al Salah* in Gaza
- Islamic Charitable Society - Hebron
- Tulkarm Zakat Committee



8. Al-Aqsa Foundation – Sweden

The connection among Al-Aqsa Foundation – Sweden and the Union of Good and Hamas is also apparent. For example, on October 20, 2006, the Swedish Prosecution Authority made a Request for Judicial Assistance from Israel's Ministry of Justice in connection with two individuals of Swedish origin, Khalid Al Yousef and Haitham Mohammed Abdulhadi, suspected of involvement in a terrorist offence. The request noted that Al-Aqsa "belongs to a global network of associations known as the Union of Good" and that "[b]ehind the Union of Good is the Palestinian Islamist movement Hamas which is involved in extensive relief work within the occupied territories while at the same time also being involved in carrying out terrorist attacks and suicide bombings in the State of Israel."³⁰¹

Swedish prosecutors discovered that Al-Aqsa Foundation – Sweden (Al-Aqsa Spannmål Stiftelse) transferred funds to Hamas-controlled charities, including:³⁰²

- *Al-Jam'iya al-Islamiya* (Islamic Society or Islamic Association, Gaza)
- Sanabil Association for Relief & Development
- Ramallah Zakat Committee

²⁹⁹ Liege Court of Appeals, April 2, 2009 verdict on case involving Delta Lloyd Bank S.A. against Aksahum ASBL.

³⁰⁰ http://www.juridat.be/tribunal/commerce/verviers/images/0204_0200.pdf

³⁰¹ Al Aksahum website, available at http://www.aksahum.be/remerciment_photo.htm

³⁰² Swedish Prosecution Authority Request For Judicial Assistance to Deputy Director Yitzchak Blum, Israeli Ministry of Justice, October 20, 2006, Reference No. C'30-2-12-06, provided by Plaintiffs, marked pages W-5095922 – W-5095927.

³⁰³ Bank Transfer Records, Utlandsbetalning, Forum 99, Sidan 109 av 698, provided by Plaintiffs, marked page W-5095324

- Beit Fajar Zakat Committee
- Zakat Fund -Jenin



9. Al-Aqsa Foundation – Yemen

Al-Aqsa's Yemen branch also operates as Islamic Charitable Society for the Preservation of Holy Al-Aqsa, Islamic Charitable Society to Help Al-Aqsa, al-Gameyah al-Khereya al-Islameyah, and Aqsa Society. The organization was established in Yemen in 1990 and operates 32 branches around the country, with its head office located in Sanaa.³⁰⁴ Sheikh Abdalla Ben Husein al-Ahmar founded the organization and Sheikh Mohammed Moayad was its head prior to his arrest in Germany and subsequent incarceration in the United States. Al-Ahmar is a member of the Yemeni government as well as Chairman of the Popular Committee for the Kuwaiti People Support upon the Iraqi invasion of Kuwait, Member of the Council of Trustees of the International Islamic Dawa Organization and Deputy Chairman of an organization called "the Council of Trustees of Jerusalem Institution."³⁰⁵

As previously noted, Sheikh Moayad was arrested in Germany in January of 2003 and according to court documents filed in support of his arrest warrant, Moayad offered an FBI informant a receipt showing that he had transferred \$70,000 to Interpal as proof of his ability "to get money to the Jihad." Moayad also told FBI informants he had provided \$3.5 million to Hamas and \$20 million to al-Qaeda.³⁰⁶ The FBI sting that led to Moayad's arrest included a video clip of Sheikh Moayad telling an FBI informant that he had "sat with Essam" [Mustafa] in London. Moayad adds that Mustafa is "one of the best people."³⁰⁷



³⁰³ See NatWest bank transfers, provided by Plaintiffs, marked pages NW 010455-010498, NW 012129-012152, NW 012190-012208, NW 012230-012242, NW 013349.

³⁰⁴ Al-Aqsa website, Yemen (Arabic), available at http://www.aqsa.org.com/index.php?page=free&type=page_2&num=37

³⁰⁵ "Al-Aqsa Foundation Trustees Council Holds Meeting in Sana," Saba News, 3-1-05.


³⁰⁶ <http://209.85.129.132/search?q=cache:4ftrQ8ZZssJw:sabanews.net/en/word85706.htm+%22Sheikh+Abdullah+al-Ahmar%22+%22al-aqsa+foundation%22&cd=2&hl=tw&ct=clnk&gl=il>, see also "A memorandum and accompanying documents from Rashid Abu Shbak, head of Palestinian Preventive Security in Gaza, to Arafat about the activities of the Union of Good, presented as one of the organizations supporting Hamas," The Intelligence & Terrorism Information Center, http://www.terrorism-info.org.il/malam/multimedia/html/final/eng/sib/2_05/funds_1.htm

³⁰⁷ U.S. Department of Justice, "Yemeni Citizens Arrested for Conspiring to Provide Al Qaeda, Hamas, and Other Terrorist Groups, March 4, 2003, available at http://www.usdoj.gov/opa/pr/2003/March/03_ag_134.htm

³⁰⁸ "Faith, Hate & Charity," Panorama, BBC ONE, July 30, 2006. Transcript Available at <http://news.bbc.co.uk/2/hi/programmes/panorama/5234586.stm>

³⁰⁹ [Redacted]

According to the U.S. Department of Justice, at a mass wedding in Yemen on Sept. 19, 2002, hosted by Moayad, "a speech was given by Mohammed Siam, one of the founders of Hamas. After thanking Moayad, Siam praised a 'Hamas operation' that had just occurred in Tel Aviv, Israel, and suggested that the organizers of the wedding must have known of the Hamas mission. That same day, a suicide bomber detonated a bomb on a bus in Tel Aviv, Israel, killing five people and injuring more than 50 others."³⁰⁹



E. HUMAN APPEAL INTERNATIONAL

According to its website, the UAE-based Human Appeal International (HAI) was established in 1984 under the name Human Appeal Committee; its name was changed to Human Appeal International in 1988. HAI claims to operate in more than 10 countries. HAI is a charter member of the original Union of Good 101 Days Campaign.³¹⁰ A 1996 CIA report identifies HAI as having acted as a fundraiser for Hamas.³¹¹ The HAI board is comprised of leading figures in the UAE, including Khaled bin Zayed bin Saqr Al Nahyan, a member of the Abu Dhabi ruling family and head of the Bin Zayed Group.³¹²

The British branch of HAI was first registered with the U.K. Charity Commission in November 1991³¹³ and currently lists a contact address in Manchester.³¹⁴ According to the FBI, HAI received significant funding from HLF prior to the U.S. government's designation of HLF as an SDGT in December of 2001. Between 1997 and September 2000, HLF transferred \$651,696 to HAI accounts. A 2001 FBI report states that because the HLF is not licensed to operate in Jordan, "it is likely that this close relationship with HAI allows the HLF to circumvent this restriction on its activities."³¹⁵ According to reports submitted to the U.K. Charity Commission, HAI raised over £1,100,000 in 2002 and close to £2,000,000 in 2003 alone.³¹⁶ HAI transferred funds to various Hamas-controlled organizations in the Palestinian

³⁰⁹ U.S. Department of Justice, "Yemeni Citizens Arrested for Conspiring to Provide Al Qaeda, Hamas, and Other Terrorist Groups," March 4, 2003, available at http://www.usdoj.gov/opa/pr/2003/March/03_ag_134.htm

³¹⁰ Steve Merley, "The Union of Good: INTERPAI and the U.K. Member Organizations," March 23, 2009, The NIFA Foundation, available at <http://www.nifaoundation.org/miscellaneous/FeaturedDoes/nifaunionofgoodmemberorgs0309.pdf>, p. 17

³¹¹ Declassified CIA document, 1996. See also David E. Kaplan, "How billions in oil money spawned a global terror network", US News and World Report, December 7, 2003. See <http://intelfiles.egoplex.com/cia-ngos-1996.pdf>

³¹² <http://www.hai.ae>

³¹³ <http://www.charity-commission.gov.uk>

³¹⁴ <http://www.charity-commission.gov.uk/ShowCharity/RegisterOfCharities/CharityFramework.aspx?RegisteredCharityNumber=1005733&SubsidiaryNumber=0>

³¹⁵ Id.

³¹⁶ Watson Memorandum, November 5, 2001, p. 45

³¹⁷ <http://www.charity-commission.gov.uk/registeredcharities/ScannedAccounts%5C%2Fnds33%5C0001005733.AC%20031231.F%20C.pdf>

Territories including the Beit Fajjar Zakat Committee³¹⁷ and the Jenin Zakat Committee.³¹⁸ In 2003, Human Appeal transferred £29,559 to the Jenin Zakat Committee through NatWest.³¹⁹ HAI was also one of five U.K. Union of Good charities banned by Israel in 2008 for their ties with Hamas.³²⁰

Dr. Nooh Al-Kaddo is the chairman and a trustee of Human Appeal International³²¹ as well as a trustee of Human Relief Foundation – UK.³²² Dr. Al-Kaddo is a trustee of the Al-Maktoum Foundation in the Netherlands, an organization that provides financial support for the Federation of Islamic Organizations in Europe.³²³ He lives in Ireland and is the director of the Islamic Cultural Center of Ireland (ICCI)³²⁴ that hosts the European Council for Fatwa and Research, headed by Sheikh al-Qaradawi, the head of the Union of Good.³²⁵

Khalid Afeef A K Shadeed, one of the trustees of HAI,³²⁶ also serves as Director of Educational Aid for Palestine (Palestinians)³²⁷ – an organization that as recently as 2009 boasts on its website of its “donation to the Islamic University of Gaza by way of a cheque for £120,000 in order to rebuild with IT and Science laboratories.”³²⁸

Dr. Moin M.K. Shubib is the Executive Director of Human Appeal International in Great Britain. Prior to his involvement in HAI, Shubib was a Hamas operative who presented at the 1993 “Philadelphia Meeting” which was attended by several (subsequently) convicted Hamas

³¹⁷ Beit Fajjar Zakat Committee General Report, <http://web.archive.org/web/20040708005034/www.zakatbeitfajjar.org/zakat+beit+fajjar.pdf>

³¹⁸ NatWest Payment Debit Advice, Fax dated June 12, 2003, provided by Plaintiffs, marked page W_5002566

³¹⁹ Id

³²⁰ Israel Ministry of Foreign Affairs, “Defense Minister signs order banning Hamas-affiliated charitable organizations,” July 7, 2008

³²¹ Human Appeal International, Financial Statements, 31 December 2007, Charity Number 1005733, U.K. Charity Committee,

http://www.charity-commission.gov.uk/registeredcharities/ScannedAccounts/Ends33/0001005733_ac_20071231_e_c.pdf

³²² Human Relief Foundation, Report and Accounts, 31 December 2007, Registered Charity Number 1043676, U.K. Charity Committee,

http://www.charity-commission.gov.uk/registeredcharities/ScannedAccounts/Ends76/0001043676_ac_20071231_e_c.pdf.

See also Steve Merley, “The Union of Good INTERPAL and the U.K. Member Organizations,” March 23, 2009, The NEFA Foundation, available at <http://www.nefafoundation.org/miscellaneous/FeaturedDocs/nefaunionofgoodmemberorgs0309.pdf>

³²³ Steve Merley, “The Union of Good INTERPAL and the U.K. Member Organizations,” March 23, 2009, The NEFA Foundation, p. 18 [for note 1], p. 19 [for note 2]. Available at <http://www.nefafoundation.org/miscellaneous/FeaturedDocs/nefaunionofgoodmemberorgs0309.pdf>. The Al-Maktoum Foundation also provided financing to the Council on American-Islamic Relations (“CAIR”), an unindicted co-conspirator of HLF (see *U.S. v. HLF*, CR 3 04-CR-240-G, List of Unindicted Co-Conspirators and/or Joint Venturers

³²⁴ Patsy McGarry, “New Body Launched to Represent Muslims in Ireland,” *The Irish Times*, September 19, 2006

³²⁵ “Muslim Issue Will Turn and Bite Us if We Fail to Act,” *The Sunday Independent* (Ireland), November 11, 2007

³²⁶ Human Appeal International, Financial Statements, 31 December 2007, Charity Number 1005733, U.K. Charity Committee,

http://www.charity-commission.gov.uk/registeredcharities/ScannedAccounts/Ends33/0001005733_ac_20071231_e_c.pdf, *see also*

Steve Merley, “The Union of Good INTERPAL and the U.K. Member Organizations,” March 23, 2009, The NEFA Foundation, p. 19. Available at <http://www.nefafoundation.org/miscellaneous/FeaturedDocs/nefaunionofgoodmemberorgs0309.pdf>.

³²⁷ Education Aid For Palestinians, Financial Statements, 31st March 2007, Charity Registration Number 1030807, U.K. Charity Commission,

http://www.charity-commission.gov.uk/registeredcharities/ScannedAccounts/Ends07/0001030807_ac_20070331_e_c.pdf.

³²⁸ Educational Aid for Palestinians, website available at <http://www.eap.org.uk>. As discussed in more detail herein, the Islamic University of Gaza is a key institution of Hamas.

fundraisers.³²⁹ On the FBI wiretap of that meeting, Shubib provided an assessment of Hamas's institutions in the Gaza Strip:

If we speak in general terms about our organizations in the [Gaza] Sector, they are limited and I will try to mention them quickly. The main organization and which is known to belong to us is Islamic University in the Gaza Sector and we will speak later about the solutions we will mention it because it is really a wound in the heart. Number two, the Islamic Complex which was founded in 1973 and licensed in 1976. The Complex' activities at that time was more inclusive. The Islamic Society which was founded in 1976. Al Salah Society in the [Gaza] Sector which oversees the sacrifices and other things. The Young Muslim Women Association and then Al Wafa Society for Seniors Care ...³³⁰

Several HAI employees have come under scrutiny for links to terrorism. As of 2003, Lazhar Mokdad was the President of Human Appeal International in Switzerland. There is currently an outstanding Interpol arrest warrant for Mokdad, which includes the charges "attempt to blow up a vehicle, Molotov cocktail attacks, murder, and attempt to blow up an airplane." Mokdad is also wanted for membership in an "extremist terrorist organization."³³¹

HAI employee Hadj Boudella was transferred to Guantanamo Bay, Cuba in 2002; he was suspected of planning an attack on the U.S. and British Embassies in Sarajevo. Boudella, who worked for Benevolence International Foundation (designated SDGT in 2002) in Bosnia from 1992-1994, was believed to be connected to Abu Al-Me'Ali, the leader of a unit of Islamic fighters in Zenica.³³² At the time of his arrest Boudella was employed at HAI. He had also previously worked for the Federation of Islamic Organizations in Europe.³³³ He was detained along with Bensayah Belkacem, an Al Qaeda associate for whom he was accused of providing subsistence. Belkacem was recorded having phone conversations with Abu Zubaydah, a senior al Qaeda affiliated terrorist.³³⁴ Boudella was released from Guantanamo Bay in late 2008.³³⁵

³²⁹ In October 1993, less than one month after the public signing of the Oslo Accords, approximately 20 members of the so-called Palestine Committee gathered together in Philadelphia, Pennsylvania, to discuss how to proceed in light of the peace agreement between Israel and the Palestinians. HIF members Shukri Abu Baker and Ghassan Elashi attended. The FBI was investigating Abdelhalem Ashqar, an Oxford, Mississippi-based Hamas activist at the time and learned of the Philadelphia meeting through the Ashqar investigation. As a result, the FBI monitored the meeting, which lasted approximately three days (see Watson Memorandum, November 5, 2001, p. 9, and U.S. Department of Justice Press Release, "Chicago and Washington, D.C. Area Men are Among Three Indicted in Racketeering Conspiracy in U.S. to Finance Hamas Terror Abroad," August 20, 2004, available at http://www.justice.gov/usao/ln/pr/chicago/2004/pr0820_01.pdf).

³³⁰ Transcript of Dr. Moin Shubib, Philadelphia meeting, *U.S. v. HLF et al.*, 3:04-CR-240-G, GX 016-0059.

³³¹ *United States of America v. Abdurahman Muhammad Alamoudi*, United States District Court for the Eastern District of Virginia, Alexandria Division, Appeal from Case No. 03-1009M, Supplemental Declaration in Support of Detention, Special Agent Brent Guntrup, p. 9.

³³² Viola Gienger, "Guantanamo Detainee was Charity Worker," *Chicago Tribune*, June 5, 2002, available at http://articles.chicagotribune.com/2002-06-05/news/0206050294_1_islamic-charity-benevolence-international-foundation-ennaam-arnaout.

³³³ Steve Merley, "The Union of Good: INTERPAL and the U.K. Member Organizations," March 23, 2009, The NEFA Foundation, available at <http://www.nefafoundation.org/miscellaneous/FeaturedDocs/nefaunionofgoodmemberorgs0309.pdf>, p. 21-22.

³³⁴ "Summary of Evidence for Combatant Status Review Tribunal Belkacem, Bensayah", Unclassified Summary of Basis for Tribunal Decision, Tribunal Panel #6, ISN # 10005 available at http://www.dod.mil/pubs/foi/detainees/csrt_arb/ARB_Trib transcript_Set_13_22245-22523.pdf.

³³⁵ William Glaberson, "U.S. Is Set to Release 3 Detainees from Base," *The New York Times*, December 15, 2008, available at <http://www.nytimes.com/2008/12/16/washington/16gitmo.html?hp>.

F. MUSLIM HANDS

Muslim Hands was founded in November 1993 under the working name “United for the Needy” and changed its name to Muslim Hands in 2004. It is an original member of the Union of Good’s 101 Days Campaign.³³⁶ According to its website, the organization operates in 40 countries, with field offices in 20, and donates in excess of £7,000,000 annually.³³⁷ Muslim Hands is an affiliate of the Muslim Council of Britain, a U.K. group heavily influenced by Muslim Brotherhood organizations.³³⁸

It has operated in Gaza since 1994 and in 2007 opened a new office in Gaza City. According to its website, Muslim Hands’ Gaza operations have included “providing orphan sponsorship, agricultural projects, support for widows and income generation schemes.”³³⁹ Muslim Hands was one of five U.K. Union of Good charities banned by Israel in 2008 for ties with Hamas.³⁴⁰ Muslim Hands annual records show that the organization has made donations to several Hamas-affiliated organizations. These include Al Lod Charitable Society – Palestine, Jerusalem Zakat Committee, Islamic Charitable Organization – Palestine, Al Zakat Committee Palestine, Islamic University Gaza, and Hebron Zakat Committee.³⁴¹

VI. ENTITIES THAT RECEIVED FUNDING FROM CBSP THROUGH CRÉDIT LYONNAIS, S.A. AND FROM NATWEST THROUGH INTERPAL AND OTHER UNION OF GOOD AFFILIATES

A. Islamic Center Gaza (*Al-Mujama al-Islami*)

The Islamic Center Gaza or the Islamic Complex Gaza, otherwise known as *al-Mujama al-Islami*, is one of the oldest and most important charities comprising Hamas’s *da’wa* wing.³⁴² It was formally designated by Israel as an unlawful organization affiliated with Hamas in February 2002 and by the Palestinian Authority on August 24, 2003³⁴³, but its status as Hamas’s central

³³⁶ *Id.* at p. 35.

³³⁷ “Muslim Hands’ Our History,” available online at http://www.muslimhands.org/en/gb/about_mh/our_history/#y1994

³³⁸ Michael Whine, “The Advance of the Muslim Brotherhood in the UK” Current Trends in Islamist Ideology, 2 (September 2005), available at <http://www.currenttrends.org/research/detail-the-advance-of-the-muslim-brotherhood-in-the-uk>

³³⁹ “Muslim Hands’ Our History,” available online at http://www.muslimhands.org/en/gb/about_mh/our_history/#y1994

³⁴⁰ Israel Ministry of Foreign Affairs, “Defense Minister signs order banning Hamas-affiliated charitable organizations,” July 7, 2008.

³⁴¹ Steve Merley, “The Union of Good, INTERPAL and the U.K. Member Organizations,” March 23, 2009, The NEFA Foundation, available at <http://www.nefaoundation.org/miscellaneous/FeaturedDocs/ncfaunionofgoodmemberorgs0309.pdf>, p. 39.

³⁴² Jimmy Gurule, Unfunding Terror: The Legal Response to the Financing of Global Terrorism (Edward Elgar Publishing, Inc. Massachusetts), 2008, p. 133.

³⁴³ A March 4, 2004 report by the German Intelligence Service - BND (Federal Office for the Protection of the Constitution) noted the Palestinian Authority evinced a pattern prior to 2003 of targeting individual branches of Hamas zakat committees while failing to designate the larger umbrella organizations. “All individual clubs and branch associations affected by the prohibition decree by the Palestinian Authority in the winter of 2001/2 and August of 2003 are located on the West Bank. All individual associations and branch associations affected by the account freeze in August of 2003 are located in the Gaza Strip. In that regard, true “duplicate bans” between then and now cannot be observed.” The BND noted that the August 24, 2003 action by the PA against inter alia, al-Mujama al-Islami, Jamiya al-Islamiya and al Salah was explicitly justified for the purpose of “stopping support for HAMAS organizations.” (See Letter from the Federal Ministry of the Interior, Germany, to the Federal Chancellery of Germany, March 4, 2004, certified translation from the German language, provided by Plaintiffs, marked page W-5094982.)

institution has been widely and publicly recognized since the early 1990s.³⁴⁴ In the 1970s, *al-Mujama* focused on building new mosques to establish a power base for the Muslim Brotherhood outside the traditional channels of the Islamic religious authorities in Gaza. In the late 1970s and early 1980s, it turned its attention to a Muslim Brotherhood take-over of the Islamic University of Gaza which further extended its influence in the Gaza Strip.³⁴⁵

According to a document produced by the group and written by its leadership, “Al-Mojama’a al-islami was established in 1978, and initially started its activities as a mosque. It afterward developed to practice religious appeals and educational, cultural and sport activities.”³⁴⁶ Sheikh Yassin, a founder of Hamas and its spiritual leader until his death, founded *al-Mujama*, which he originally developed as an umbrella organization for several religious charities and groups in the Gaza Strip.³⁴⁷ Like its sister organization, *al-Jamiya al-Islamiya*, the Muslim Brotherhood initially used *al-Mujama* as a recruitment tool to expand its support base geographically and to increase its membership.³⁴⁸

Al-Mujama described itself as, “...the spark since the faithful young men started working and at [t]he same time holding the everlasting motto: (ISLAM is the SOLUTION).”³⁴⁹ It depicted its aims as, “looking after the new Muslim Generation and taking care of its behavioral and religious side by the program of learning chapters of the Holy Quran by heart... Teaching the martyrs, jailed, needy sons free of charge trying to make up for them.”³⁵⁰ Members of the group further wrote, “we hope these students can make the generation of liberation of Al-Aqsa and Palestine and we, moreover, hope we can find those good people who can help and give a hand so that we can achieve our supreme aims.”³⁵¹

1. Ties to Hamas

According to Palestinian scholar Ziad Abu-Amr, *al-Mujama* was originally characterized as “a front organization for the Muslim Brotherhood in Gaza.”³⁵²

According to Anat Kurz and Nahman Tal of the Project on Terrorism at the Jaffee Center for Strategic Studies, by 1987, *al-Mujama* controlled an estimated forty percent of all mosques in

³⁴⁴ Ziad Abu-Amr, *Islamic Fundamentalism in the West Bank and Gaza*, (1994), p. 16

³⁴⁵ See, Shaul Mishal & Avraham Sela, *The Palestinian Hamas*, Columbia University Press, 2000, pp. 23-24. See also, Ziad Abu-Amr, “Sheikh Ahmed Yassin and the Origins of Hamas” in *Spokesmen for the Despised: Fundamentalists Leaders of the Middle East*, University of Chicago Press, 1997, p. 234 (“Employing his unique talents and circumstance with great dexterity, Yassin extended the Brotherhoods control over the Islamic University and the waqf (religious endowment) authority in Gaza. The Islamic University, founded in 1978, was the only university in Gaza and quickly became the Muslim Brotherhood’s principal stronghold.”)

³⁴⁶ *U.S. v. HLF, et al.*, GX Search-105, “A Summary about Al-Mojama’a al-Islami & Al-Aqsa M. Schools & Kindergartens.”

³⁴⁷ Ravi Nessman, “Sheikh Ahmed Yassin, Founder of Radical Hamas Group, Is Killed in Israeli Airstrike,” *Associated Press*, March 22, 2004. Yassin confirmed his own role in the *Mujama* in an interview with Abu-Amr. P. 140, note 43.

³⁴⁸ J. Millard Burr and Robert O. Collins, *Alms for Jihad: Charity and Terrorism in the Islamic World*, Cambridge University Press (2006), p. 233.

³⁴⁹ *U.S. v. HLF, et al.*, 3:04-CR-240-G, GX Search-105, “A Summary about Al-Mojama’a al-Islami & Al-Aqsa M. Schools & Kindergartens.”

³⁵⁰ *Id.*

³⁵¹ *Id.*

³⁵² Abu-Amr, *Islamic Fundamentalism in the West Bank and Gaza*, pp. 16-17, 63.

the Gaza Strip.³⁵³ By providing basic social and religious services in the Gaza Strip, it continued to grow. At the start of the First Intifada in 1987, Sheikh Yassin and several other members of *al-Mujama* launched Hamas, using *al-Mujama*'s base to do so.³⁵⁴

Moin Shubib noted the significance of *al-Mujama* in a 1993 meeting that was attended by several subsequently convicted Hamas fundraisers. In assessing Hamas's institutions in the Gaza Strip, he stated, in part:

If we speak in general terms about our organizations in the [Gaza] Sector, they are limited and I will try to mention them quickly...the Islamic Complex which was founded in 1973 and licensed in 1976. The Complex' activities at that time was more inclusive.³⁵⁵

2. Shared Leadership³⁵⁶

As noted above, Sheikh Yassin and Abdel Aziz al-Rantisi were co-founders of both *al-Mujama* and Hamas.³⁵⁷ According to Palestinian scholar Ziad Abu-Amr, Mahmoud al-Zahar and Ibrahim al-Yazuri were additional members of *al-Mujama* that helped found Hamas.³⁵⁸

3. Hamas-related Activities

According to the International Crisis Group, the affiliation of the extensive network of institutions that comprise *al-Mujama* with Hamas is "readily apparent" and "all but official."³⁵⁹ This is best demonstrated by *al-Mujama*'s relationships with known Hamas charities.

According to wire transfers made public in the HLF trial, in 1989, the Occupied Land Fund (HLF's predecessor) transferred approximately 640,245 USD to *al-Mujama*.³⁶⁰ Additionally, HLF, a designated entity since December 4, 2001, transferred approximately \$8,500 worth of funds to *al-Mujama*.³⁶¹ According to the U.S. Department of Treasury, "Holy Land supports HAMAS activities through direct fund transfers to its offices in the West Bank and Gaza that are affiliated with HAMAS and transfers of funds to Islamic charity committees ("zakat committees") and other charitable organizations that are part of HAMAS or controlled by HAMAS members."³⁶² *Al-Mujama* has received significant funding from HLF over the years. In

³⁵³ Meir Hatina, *Islam and Salvation in Palestine*, p. 19, Anat Kurz wit Nahman Tal, "Hamas Radical Islam in a National Struggle," *Jaffee Center for Strategic Studies*, Memorandum No. 48 (Tel Aviv University, July 1997), p. 12.

³⁵⁴ Andrew Higgins, "How Israel Helped to Spawn Hamas," *The Wall Street Journal*, January 24, 2009.

³⁵⁵ Transcript of Dr. Moin Shubib, Philadelphia meeting, *U.S. v. HLF et al.*, 3:04-CR-240-G, GX 016-0059.

³⁵⁶ Even Khaled Hroub who has served as a defense expert in the trial of Mohammed Salah and who has taken issue with the use of the term "terrorist" to describe Hamas suicide bombers, wrote in his book, *Hamas: Political Thought and Practice*, Institute for Palestine Studies, 2000, that "It is worth emphasizing here that the leaders of the Brotherhood became the leaders of Hamas when it emerged in late 1987." At p. 35.

³⁵⁷ Ravi Nessman, "Sheikh Ahmed Yassin, Founder of Radical Hamas Group, Is Killed in Israeli Airstrike," *Associated Press*, March 22, 2004.

³⁵⁸ Abu-Amr, *Islamic Fundamentalism in the West Bank and Gaza*, pp. 16-17, 63. See also Meir Hatina, *Islam and Salvation in Palestine*, p. 19.

³⁵⁹ "Islamic Social Welfare Activism in the Occupied Palestinian Territories: A Legitimate Target?," ICG Report April 2003.

³⁶⁰ Islamic Center of Gaza wire and check transfers, *US vs. HLF, et al.*, 3:04-CR-240-G, GX 020-0019.

³⁶¹ *Id.*

³⁶² U.S. Department of Treasury, "Shutting Down the Terrorist Financial Network December 4, 2001," December 4, 2001.

1994, according to correspondence made public by the HLF trial, *al-Mujama* received funding from HLF for its summer camp.³⁶³

Al-Mujama received funds from CBSP, Interpal and The Al-Aqsa Foundation.³⁶⁴

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

³⁶³ *US vs. HLF, et al.*, 3:04-CR-240-G, GX HLDL420000372

³⁶⁴ For Al-Aqsa, see Audit report of Al-Aqsa e V, Enclosure 1, provided by Plaintiffs, marked page W-5092500

³⁶⁵ [REDACTED]

³⁶⁶ *Id.*

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

C. Al Salah Society

Al Salah Society, or *Jamiyat al-Salah*, is a key part of Hamas's charitable network. According to Abu Shanab, a senior Gaza-based Hamas founder and leader, the *al Salah* Society is "one of the three charities that form Hamas' welfare arm."³⁹⁴ The United States designated *al Salah* a Specially Designated Global Terrorist on August 7, 2007.³⁹⁵ According to Adam Szubin, Director of the Treasury Department's Office of Foreign Assets Control (OFAC), "Hamas has used the Al-Salah Society, as it has other charitable fronts, to finance its terrorist agenda." The U.S. Treasury Department designation of *al Salah* Society stated, "Al Salah supported Hamas affiliated combatants during the first Intifada and recruited and indoctrinated youth to support Hamas' activities. It also financed commercial stores, kindergartens and the purchase of land for Hamas."³⁹⁶

The link between *al Salah* and Hamas – which has never been seriously disputed – has been the subject of numerous reputable news reports by Western and English-language media.³⁹⁷ According to a 2003 report by the International Crisis Group, "The Al-Salah Islamic Association, considered one of the largest Hamas-affiliated organisations in the Gaza Strip, obtains support from a variety of local and foreign organizations on the basis of project proposals it submits."³⁹⁸ According to a 2001 article in *The New York Times*, the Al Salah Society has received funding from Saudi Arabia. The article states, "money is then wired to a Gaza branch of the private, Palestinian-owned Arab Bank: \$5,000 for spouses or parents of those killed, \$2,500 for the wounded. The Salah Association, which denies reports that it is associated with Hamas, says it has also distributed 200,000 Saudi-financed food baskets in the last two months."³⁹⁹

³⁹⁰ *Id*

[REDACTED]

[REDACTED]

³⁹² [REDACTED]

³⁹³ [REDACTED]

³⁹⁴ U.S. Department of Treasury, "Treasury Designates Al-Salah Society Key Support Node for Hamas," August 7, 2007, available at <http://www.treas.gov/press/releases/hp531.htm>

³⁹⁵ *Id*

³⁹⁶ *Id*

³⁹⁷ See, e.g., *The Independent*, December 7, 2001 (describing Al-Salah as "an offshoot of Hamas")

³⁹⁸ ICG email interview with al-Salah Islamic association, February 25, 2003. See ICG Report, *Islamic Social Welfare Activism in the Occupied Palestinian Territories: A Legitimate Target?*, April 2003

³⁹⁹ William A. Orme, Jr., "Gulf Arab States Prepare A Bailout to Assist Arafat," *The New York Times*, March 20, 2001

1. Ties to Hamas and Indoctrination

In 1993, Hamas operative Moin Shubib, speaking at a Hamas meeting in Philadelphia, tied the *al Salah* society to Hamas and described the *al Salah* Society -- along with others -- as "our organizations."⁴⁰⁰ On August 7, 2007, *al Salah* Society was designated an SDGT by the U.S. Department of Treasury for its Hamas affiliation.⁴⁰¹ Hamas has utilized the *al Salah* Society to recruit and indoctrinate Palestinian youth.⁴⁰²

2. Shared Members

The *al Salah* Society was, for over a decade, directed by Ahmad Al-Kurd, who was designated a Specially Designated Global Terrorist on August 7, 2007.⁴⁰³ Since 2006, al-Kurd has served as Minister of Work and Social Affairs in the Hamas-led government in Gaza. The U.S. Treasury Department stated, "Al-Kurd's affiliation with Hamas goes back over a decade. During the First Intifada, Al-Kurd served as a Hamas Shura Council member in Gaza. As of late 2003, Al-Kurd was allegedly the top Hamas leader in Deir al-Balah, Gaza. Since mid-2005, he has served as the mayor of Deir Al-Balah, elected as a Hamas candidate."⁴⁰⁴

The *al Salah* Society has also employed a large number of Hamas operatives. According to the U.S. Department of Treasury, "In late 2002, an official of the *Al-Salah* Society in Gaza was the principal leader of a Hamas military wing structure in the Al-Maghazi refugee camp in Gaza. The founder and former director of the *Al-Salah* Society's Al-Maghazi branch reportedly also operated as a member of the Hamas military wing. Al-Maghazi participated in weapons deals, and served as a liaison to the rest of the Hamas structure in Al-Maghazi. At least four other Hamas military wing members in the Al-Maghazi refugee camp in Gaza were tied to the *Al-Salah* Society."⁴⁰⁵

3. Hamas-related Activities

On February 25, 2002, the Israeli government declared the *al Salah* Society an unlawful organization.⁴⁰⁶ In August 2003, the *al Salah* Society was included on a list of Hamas- and PIJ-affiliated charities, whose bank accounts were frozen by the Palestinian Authority. After this action, the PA confirmed that the *al Salah* Society was indeed a front for Hamas.⁴⁰⁷

In a January 2000 letter made public in the HLF trial, Al-Kurd thanked HLF for its continued assistance in "...helping the children of the martyr and the orphans."⁴⁰⁸

⁴⁰⁰ Transcript of Dr. Moin Shubib, Philadelphia meeting, *U.S. v. HLF et al.*, 3:04-CR-240-G, GX 016-0059

⁴⁰¹ U.S. Department of Treasury, "Treasury Designates Al-Salah Society Key Support Node for Hamas," August 7, 2007

⁴⁰² *Id.*

⁴⁰³ *Id.*

⁴⁰⁴ *Id.*

⁴⁰⁵ *Id.*

⁴⁰⁶ CSS Special Information Bulletin, "List of Entities Declares 'Unlawful Organizations' In Israel by order of Israeli Prime Minister, according to Israeli Emergency Defense Regulations (article 82 2 A) 1945 Due to their Connection to Hamas," available at http://www.terrorism-info.org.il/malam_multimedia/html/final/eng/c_tipm_2_04.htm

⁴⁰⁷ U.S. Department of Treasury, "Treasury Designates Al-Salah Society Key Support Node for Hamas," August 7, 2007

⁴⁰⁸ Letter from Al-Kurd to HLF, January 19, 2000, *U.S. vs. HLF, et al.*, 3:04-CR-240-G, GX 001-0168

In a letter dated November 28, 2002, the German Intelligence Service (BND) informed the German Ministry of the Interior in Berlin that it believed the *al Salah* Society (Al Salah Islamic Association) was part of Hamas. The German intelligence service reported that their expert opinion was based on information available to the BND, including some of its own information as well as material from other countries' intelligence services which the BND "subjected to review regarding its plausibility." According to the BND:

The association Jam'iyat al-Salah / Al-Salah Islamic Association in the center of the Gaza Strip is an Islamic social club to be directly linked to the HAMAS environment. The association's president, Ahmad AL-KURD, is a leading member of HAMAS. Two branches of the association, in Bethlehem and Ramallah, were banned by the Palestinian Authority based on allegations that it belonged to HAMAS. In the course of the al-Aqsa Intifada, the association is one of the important recipients of donated funds from the "Saudi Committee for the Support of the al-Aqsa Intifada" (al-Lajna al-sa'udiya li-da'm intifadat al-Quds) which are to be specifically passed on to families of Palestinian "Martyrs." Among the "martyrs" cited by name are also suicide bombers. Based on Saudi donation lists available to us it is known that in the winter of 2001/2002 each recipient "family of martyrs" received an amount of 20,000 riyal (approx. US \$5,300.00).⁴⁰⁹

Furthermore, as noted above, the *al-Salah* Society received funds from The Al-Aqsa Foundation,⁴¹⁰ CBSP and Interpal. [REDACTED]

⁴⁰⁹ Letter dated November 28, 2002, from the German Intelligence Service (BND) to the German Ministry of the Interior in Berlin, Subject Proscription Proceedings Al-Aqsa c V Aachen, provided by Plaintiffs, marked page W S092791

⁴¹⁰ For Al-Aqsa Foundation, see Letter dated November 28, 2002, from the German Intelligence Service (BND) to the German Ministry of the Interior in Berlin, Subject Proscription Proceedings Al-Aqsa c V Aachen, provided by Plaintiffs, marked pages W S092791-W S092795

⁴¹¹ [REDACTED]

⁴¹² [REDACTED]

⁴¹³ [REDACTED]

⁴¹⁴ [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

-
- ■ [REDACTED]
 - [REDACTED]
 - [REDACTED]
 - ■ [REDACTED]
 - [REDACTED]
 - ■ [REDACTED]
 - [REDACTED]
 - [REDACTED]
 - [REDACTED]
 - [REDACTED]
 - ■ [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

F. Tulkarem Zakat Committee

The Tulkarem Zakat Committee funds and organizes charitable activities in the Tulkarem area in the Northern West Bank.⁴⁶³ The Israeli government has indicated that the Tulkarem Zakat Committee's purpose is to support Hamas-related activities.⁴⁶⁴ Such support can be seen in the Tulkarem Zakat Committee's provision of funding for the families of martyrs and

⁴⁶⁰ *Id*

⁴⁶¹ [REDACTED]

⁴⁶² [REDACTED]

⁴⁶³ "IRFAN: A Hamas Front Organization Operating in Canada to Enlist Financial Support for Hamas Institutions in the Palestinian Authority-Administered Territories," Appendix D2, Footnote 25, Special Information Bulletin, Intelligence and Terrorism Information Center at the Center for Special Studies (CSS), November 2004, available at http://www.terrorism-info.org.il/malam/multimedia/ENGLISH/MARKETING%20TERRORISM/PDF/NOV13_04.PDF

⁴⁶⁴ *Id*

encouragement of suicide attacks. In late 2001, people in the Tulkarem area who were wounded in clashes with Israel demonstrated against the Tulkarm Zakat Committee, claiming it gave preference to supporting members of Hamas.⁴⁶⁵

1. Committee Members Affiliated with Hamas

The following Tulkarem Zakat Committee members were identified by the Israeli government and FBI as Hamas members (in some cases senior members) in the Tulkarem area:

Hammad Muhammed Hamed Qa'adan, head of the Tulkarem Zakat Committee, was identified by the Israeli government as a Hamas activist who belongs to the Hamas headquarters in Tulkarem and is in contact with the Hamas leadership in Samaria.⁴⁶⁶

Ibrahim Muhammad Salim Salim Nir Al Shams is a member of the Hamas Financial Committee in Tulkarem, and an Imam of the Mosque. Salim also reportedly belonged to the Supreme Hamas Leadership in Nur Al-Shams. He was imprisoned from October to December 1990 for rioting.⁴⁶⁷

Riad Abd Al-Latif Abd Al-Karim Al Ras is a one-time Hamas activist assigned to the Hamas Headquarters in Tulkarem. He has also been in contact with the Hamas leadership in Samaria, and he has been a member of the Majlis Al Shura in Tulkarem.⁴⁶⁸

Husni Hassan Hussein Hawaja is a one-time head of the Tulkarem Zakat Committee and a Hamas activist.⁴⁶⁹

Bilal Hamis Yussef Abu Safira is a one-time Tulkarem Zakat Committee member and the head of the waqf (Islamic Trust) in Tulkarem. According to the FBI, he is a senior Hamas member.⁴⁷⁰

2. Indoctrination and the Funding of Martyrs' Families

The Tulkarem Zakat Committee uses libraries and other media to recruit Hamas members to distribute radical videos and other material.⁴⁷¹ It has requested funding from the Union of Good for public relations, including money for public libraries, *da'wa* publications, audiocassette

⁴⁶⁵ *Id*

⁴⁶⁶ Watson Memorandum, November 5, 2001, p. 38

⁴⁶⁷ See Watson Memorandum, November 5, 2001, p. 38. See also, "The Union of Good," Special Information Bulletin, Intelligence and Terrorism Information Center at the Center for Special Studies, Israel, February 2005, available at http://www.terrorism-info.org.il/malam/multimedia/ENGLISH/MARKETING%20TERRORISM/PDF/FFB22_05.PDF

⁴⁶⁸ Watson Memorandum, November 5, 2001, p. 38

⁴⁶⁹ *Id*

⁴⁷⁰ See Watson Memorandum, November 5, 2001, p. 38. See also U.S. v. HLF et al., 3:04-CR-240-G, GX HLF Search 84

⁴⁷¹ C.S.S. Special Information Bulletin, "The Union of Good," Intelligence and Terrorism Information Center, February 2005, available at http://www.terrorism-info.org.il/malam/multimedia/ENGLISH/MARKETING%20TERRORISM/PDF/FFB22_05.PDF

tapes used for indoctrination, and a local TV station.⁴⁷² Notably, it asked for the most money to be provided to prisoners and the families of martyrs or suicide bombers.⁴⁷³

When Israeli forces raided the Tulkarem Zakat Committee's offices in April 2002, they found posters, handbills, and other material praising suicide bombers and encouraging other Palestinian youths to follow in their footsteps. One handbill included a statement from the mother of Muhammad Farhat, a nineteen year old Hamas terrorist who killed five people and wounded twenty-four in a March 2002 rifle and grenade attack, calling on her fellow Palestinian mothers not to stand in the way of their sons' "martyrdom."⁴⁷⁴ A poster featuring Abdullah Azzam, Osama Bin Laden's mentor, includes a typical passage from Azzam: "Love of Jihad has taken over my life, my soul, my sensations, my heart and my emotions. If preparing [for jihad] is terrorism, then we are terrorists. If defending our honor is extremism, then we are extremists. If jihad against our enemies is fundamentalism, then we are fundamentalists."⁴⁷⁵

The Tulkarem Zakat Committee disburses money it receives from international charitable organizations to the families of martyrs. A letter found in the offices of the Tulkarem Zakat Committee assured another charity that it had spent the funds sent by that charity for food packages "as you requested," adding that "the distribution focused on the families of martyrs, the wounded, orphans, and the families of workers, the needy and the poor."⁴⁷⁶ A list of families who received support from that charity through the Tulkarem Zakat Committee includes the families of several terrorists, including Hamas and Fatah operatives involved in suicide bombings and shooting attacks targeting civilians.⁴⁷⁷

3. International Ties

The Saudi International Islamic Relief Organization (IIRO) has donated around 2,040,000 Riyal to the Tulkarem Zakat Committee.⁴⁷⁸ When Israeli forces raided the Tulkarem Zakat Committee's offices, they found spreadsheets (tables) of Saudi donations to suicide bombers and their families, indicating that the IIRO had full knowledge of how its aid money was being used.⁴⁷⁹ Additionally, HLF (as noted *supra*, designated by the U.S. Department of Treasury as a terrorist organization in 2001 and convicted in 2008 of providing material support

⁴⁷² *Id*

⁴⁷³ C.S.S. "The Union of Good," Special Information Bulletin, Intelligence and Terrorism Information Center, February 2005, available at http://www.terrorism-info.org.il/malam_multimedia/ENG/ISH/MARKETING%20TERROISM/PDF/11B22_05.PDF

⁴⁷⁴ *Id*

⁴⁷⁵ "The Influence of the Legacy of the Global Jihad on Hamas," Special Information Bulletin, Intelligence and Terrorism Information Center at the Center for Special Studies, Israel, November 2004, available at http://www.terrorism-info.org.il/malam_multimedia/ENG/ISH/AUTHORITY-HAMAS/PDF/NOV10_04.PDF

⁴⁷⁶ "IRITAN: A Hamas Front Organization Operating in Canada to Enlist Financial Support for Hamas Institutions in the Palestinian Authority-Administered Territories," Appendix D2, Special Information Bulletin, Intelligence and Terrorism Information Center at the Center for Special Studies (C.S.S.), November 2004, available at http://www.terrorism-info.org.il/malam_multimedia/ENG/ISH/MARKETING%20TERROISM/PDF/NOV13_04.PDF

⁴⁷⁷ *Id*

⁴⁷⁸ Tulkarem Zakat Committee Grants, U.S. v. HLF, et al., GX 020-0009, 3:04-CR-240-G

⁴⁷⁹ Appendix A in "Large Sums of Money Transferred by Saudi Arabia to the Palestinians are Used for Financing Terrorist Organizations (Particularly the Hamas) and Terrorist Activities (Including the Suicide Attacks Inside Israel)," Embassy of Israel, available at <http://www.israelemb.org/articles/2002/May/2002051000.html>

to Hamas) donated over \$315,000 to the Tulkarem Zakat Committee between May 1991 and October 2001.⁴⁸⁰

In a letter dated November 28, 2002, the German Intelligence Service (BND) informed the German Ministry of the Interior in Berlin that it believed the Tulkarem Zakat Committee was part of Hamas.⁴⁸¹ The German intelligence service reported that their expert opinion was based on information available to the BND, including some of its own information as well as material from other countries' intelligence services which the BND "subjected to review regarding its plausibility."⁴⁸² According to the BND:

The Zakat-Committee of Tulkarm is clearly under the control of HAMAS. The HAMAS member Husni Hasan HAWAJA is president of the Zakat Committee. The Zakat Committee runs a chain of kindergartens under the direction of the two HAMAS members Fath Allah SAIDI and Nazzar SHADID. The Tulkarm Zakat Committee is a leading recipient of donated funds from the "Saudi Committee for the Support of al-Aqsa Intifada" (al-Lajna al-sa'udiya li-da'm intifadat al-Quds), which are to be passed on specifically to families of Palestinian "martyrs". Among the named "martyrs" are also suicide bombers. Based on a Saudi list of donors found on the association's premises it is known that in the winter of 2001/2002 each "family of martyrs" so considered received an amount of 20,000 riyal (approx. US \$ 5,300).⁴⁸³

[REDACTED]

⁴⁸⁰ Tulkarm Zakat Committee Grants, U.S. v. HLF, et al., GX 020-0009, 3:04-CR-240-G.

⁴⁸¹ Letter dated November 28, 2002, from the German Intelligence Service (BND) to the German Ministry of the Interior in Berlin, Subject: Prosecution Proceedings Al-Aqsa e. V. Aachen, provided by Plaintiffs, marked page W-5092791.

⁴⁸² *Id.*

⁴⁸³ *Id.*

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]



I. Ramallah - Al-Bireh Zakat Committee

The Charity and Contribution Committee of Ramallah-al-Bireh and the Surrounding Area (*Lajnat al-Zakat wal-Sadaqaat Ramallah wal-Bireh wal-Liwaa*), more commonly known as the Ramallah-al-Bireh zakat committee, was established in 1978 and is run by Hamas.⁵³⁹ The Ramallah-al-Bireh zakat committee was designated by Israel as an Unlawful Association in 2002.⁵⁴⁰ In a 1991 a letter from Hamas associates in the territories to Hamas fundraisers in the United States, the Ramallah zakat committee's relationship to Hamas is described as, "all of it is ours."⁵⁴¹

1. Shared Leadership

The committee is headed by Dr. Abd al-Qadir Abu Awad, a respected physician.⁵⁴² Omar Hamdan, a senior Hamas member, was a member of the Ramallah Zakat Committee since at least 1989 until around 2000, at which time he moved to the Ramallah al-Islah Zakat Committee, which had split away from Ramallah-al-Bireh Zakat in 1997.⁵⁴³ Most of its members are Hamas activists.

While the Ramallah-al-Bireh Zakat Committee was ostensibly headed by respectable figures, another Palestinian intelligence report listed its active members (including the charity's administrative director and accountant) and concluded that "all the aforementioned are considered Hamas activists and we have files on them."⁵⁴⁴ After listing some of the charity's investments and programs, the report noted, "The committee is run by Hamas in a sophisticated manner. Its main activity is transferring funds from the 'outside' [funds raised abroad] into Hamas's coffers [in the West Bank]."⁵⁴⁵



⁵³⁹ "Ramallah al-Bireh Zakat," <http://web.archive.org/web/20080312175815/www.zakairamallah.org/pages/whowas.html>.

⁵⁴⁰ C.S.S. Special Information Bulletin, "List of Entities Declared 'Unlawful Organizations' In Israel by order of Israeli Prime Minister, according to Israeli Emergency Defense Regulations (article 82.2 A) 1945 Due to their Connection to Hamas," available at http://www.terrorism-info.org.il/malam_multimedia.html/final/eng_c_vipm_2_04.htm

⁵⁴¹ Harasse Search No. 22 (See U.S. v. HLF et al., 3:04-CR-240-G) cited in Testimony of Lara Burns, U.S. v. HLF et al., vol. 25, October 27, 2008.

⁵⁴² C.S.S. Special Information Bulletin, Interpal, Part II, "Appendix A(2) The Ramallah-al-Bireh Charity and Contribution Committee," available at http://www.terrorism-info.org.il/malam_multimedia/ENGLISH/MARKETING%20TERRORISM/PDF/DEC15_04.PDF

⁵⁴³ Testimony of Avi, Israeli Security Agency, U.S. v. HLF et al., vol. 27, October 29, 2008.

⁵⁴⁴ C.S.S. Special Information Bulletin, Interpal, Part II, "Appendix A(2) The Ramallah-al-Bireh Charity and Contribution Committee," available at http://www.terrorism-info.org.il/malam_multimedia/ENGLISH/MARKETING%20TERRORISM/PDF/DEC15_04.PDF

⁵⁴⁵ C.S.S. Special Information Bulletin, Interpal, Part II, "Appendix A(2) The Ramallah-al-Bireh Charity and Contribution Committee," available at http://www.terrorism-info.org.il/malam_multimedia/ENGLISH/MARKETING%20TERRORISM/PDF/DEC15_04.PDF, The activists listed in another Palestinian intelligence report were Husni Mohammad Abd al-Qadir Abu Awad (chairman); Darwish al-Zahan (al-Zien),

Yet another Palestinian intelligence report features a table listing seven committee activists, including the committee's chairman.⁵⁴⁶ Under the column for "affiliation," all seven are listed as Hamas members, and three are marked as having been arrested at one time or another by Palestinian security. In fact, the report notes that after one Hamas-affiliated committee member, Mahmud al-Rahmi, was arrested by Israel, and after other steps were taken against committee activists, its activities on behalf of Hamas decreased. "Our investigation of the Committee," the Palestinian intelligence report concluded, "made it clear that it was transferring funds from abroad to Hamas." These conclusions were apparently based on documents seized in their own raids, since the reports added, "We paid a surprise visit to the Ramallah office and confiscated a number of documents."⁵⁴⁷

2. Ties to Hamas

The Palestinian General Intelligence noted in a report that the charity "supports the families of imprisoned and deported individuals" and that the "higher echelons of this society and others like it belong to Hamas, and some of them are movement [Hamas] activists."⁵⁴⁸ Thus, the committee's expense report for November and December 2000 reveals that among the families who benefited from the committee's financial aid were several senior Hamas operatives, including Abd al-Aziz Arouri, Rafat Mohammad Awad, Mundhir Abd al-Jabbar, Murad Sakhafi, and Amad Atshan.⁵⁴⁹ The expense report includes entries such as 10,000 Israeli shekels in "aid for a *shaheed* [martyr] family in Jericho"; 2,927 shekel to rent temporary office space for Beit al-Mal, the Hamas-run bank banned by Israel and the United States;⁵⁵⁰ "aid to wounded/Ibrahim Muteir"; and "aid to family of *shaheed*/Najwa al-Anati."⁵⁵¹

The Palestinian Authority has determined that the Ramallah-al-Bireh Zakat Committee transfers funds from abroad to Hamas.⁵⁵² The committee receives funds from several Arab and

Mohammad Omar Hamdan, Aql Rabia, Nabil Abd al-Hadi Mustafa Mansour, Muhtadi Mahmoud Ibrahim Mushih, and Mahmoud Ahmad Abd al-Rahman al-Rahmi

⁵⁴⁶ C S S Special Information Bulletin, Interpal, Part II, "Appendix A(2) The Ramallah-al-Bireh Charity and Contribution Committee," available at http://www.terrorism-info.org.il/malam_multimedia/ENGLISH/MARKETING%20TERRORISM/PDF/DEC15_04.PDF

⁵⁴⁷ C S S Special Information Bulletin, Interpal, Part II, "Appendix A(2) The Ramallah-al-Bireh Charity and Contribution Committee," available at http://www.terrorism-info.org.il/malam_multimedia/ENGLISH/MARKETING%20TERRORISM/PDF/DEC15_04.PDF. The activists listed in another Palestinian intelligence report were Husni Mohammad Abd al-Qadi Abu Awad (chairman); Darwish al-Zaban (al Zien), Mohammad Omar Hamdan, Aql Rabia, Nabil Abd al-Hadi Mustafa Mansour, Muhtadi Mahmoud Ibrahim Mushih, and Mahmoud Ahmad Abd al-Rahman al-Rahmi

⁵⁴⁸ C S S Special Information Bulletin, Interpal, Part II, "Appendix A(2) The Ramallah-al-Bireh Charity and Contribution Committee," available at http://www.terrorism-info.org.il/malam_multimedia/ENGLISH/MARKETING%20TERRORISM/PDF/DEC15_04.PDF

⁵⁴⁹ C S S Special Information Bulletin, Interpal, Part II, "Appendix A(2) The Ramallah-al-Bireh Charity and Contribution Committee," December 2004, available at http://www.terrorism-info.org.il/malam_multimedia/ENGLISH/MARKETING%20TERRORISM/PDF/DEC15_04.PDF

⁵⁵⁰ U S Department of the Treasury, Office of Foreign Assets Control, Recent OFAC Actions, December 4, 2001, available at <http://www.treas.gov/offices/enforcement/ofac/actions/20011204.shtml>

⁵⁵¹ C S S Special Information Bulletin, Interpal, Part II, "Appendix A(2) The Ramallah-al-Bireh Charity and Contribution Committee," December 2004, available at http://www.terrorism-info.org.il/malam_multimedia/ENGLISH/MARKETING%20TERRORISM/PDF/DEC15_04.PDF

⁵⁵² Exhibit PA No. 8, cited in Testimony of Lara Burns, *U S v. HI F et al.*, vol. 25, October 27, 2008

non-Arab countries, specifically Qatar, Saudi Arabia, Kuwait, and the United Arab Emirates.⁵⁵³ As a part of Operation Defensive Shield, the Palestinian Authority seized several documents from the Ramallah al-Bireh Zakat Committee, one of which was entitled, "Palestinian National Authority General Intelligence Ramallah and al-Bireh Government, Security Work Plan."⁵⁵⁴ The document stated that the committee "has financial relations with several companies and banks. The most important are the Arab Bank, Jordan Bank, Beit al-Mal, Sunqrot Company, and al-'Ajuli for Currency Exchange," as well as general relations "with the Islamic Movement inside the green line, as well as the Jerusalem Zakat committee, as it is its founder."⁵⁵⁵

In a letter dated November 28, 2002, the German Intelligence Service (BND) informed the German Ministry of the Interior in Berlin that it believed the Ramallah Zakat Committee was part of Hamas.⁵⁵⁶ The German intelligence service reported that their expert opinion was based on information available to the BND, including some of its own information as well as material from other countries' intelligence services which the BND "subjected to review regarding its plausibility."⁵⁵⁷ According to the BND:

The Zakat Committee of Ramallah is closely connected with HAMAS and therefore, as part of the social network, it is to be linked to the immediate sphere of influence of HAMAS. The following former leading members of the Zakat Committee of Ramallah are HAMAS members: Aqil Sulaiman Muhammad RABIA, Umar Muhammad Ahmad HAMDAN, Mahmud Ahmad Abd al-Rahman RAMHI and Nabil al-Hadi Mustafa MANSUR.⁵⁵⁸

3. Hamas-related Activities

The committee operates a Quran memorization center and uses funds provided by Interpal, at least some of which are used to support families of suicide bombers.⁵⁵⁹ Indeed, at the request of the National Group of Palestine Martyrs' Sons, the committee provided assistance to the families of martyrs, most of whom died in the early 1990s during attacks in Israel.⁵⁶⁰ The Ramallah-al-Bireh Zakat Committee additionally funded a library at the Grand Mosque in el-Bireh, described by Israel as "a center for Hamas activity," while the Islamic Center in the Jenin refugee camp, tied to Palestinian Islamic Jihad, also ran a public library funded in part by Hamas.⁵⁶¹

⁵⁵³ *Id*

⁵⁵⁴ Exhibit PA No. 8, cited in Testimony of Avi, Israeli Security Agency, *U.S. v. HLF et al.*, vol. 25, October 27, 2008.

⁵⁵⁵ *Id*

⁵⁵⁶ Letter dated November 28, 2002, from the German Intelligence Service (BND) to the German Ministry of the Interior in Berlin, Subject: Proscription Proceedings Al-Aqsa e. V. Aachen, provided by Plaintiffs, marked page W-5092791.

⁵⁵⁷ *Id*

⁵⁵⁸ Letter dated November 28, 2002, from the German Intelligence Service (BND) to the German Ministry of the Interior in Berlin, Subject: Proscription Proceedings Al-Aqsa e. V. Aachen, provided by Plaintiffs, marked page W-5092791.

⁵⁵⁹ C.S.S. Special Information Bulletin, Interpal, Part II, December 2004, available at http://www.terrorism-info.org.il/malam_multimedia/ENGLISH/MARKETING%20TERRORISM/PDF/DEC15_04.PDF.

⁵⁶⁰ *Id*

⁵⁶¹ C.S.S. Special Information Bulletin, Interpal, Part II, December 2004, available at http://www.terrorism-info.org.il/malam_multimedia/ENGLISH/MARKETING%20TERRORISM/PDF/DEC15_04.PDF; C.S.S. Special Information Bulletin, the

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[illegible][illegible]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

VII. CONCLUSIONS

The overt, social welfare activity of Hamas – a U.S. and European Union designated terrorist organization – provides the grassroots foundation for the movement’s political, social,

[REDACTED]

and terrorist activities. Indeed, and as described above, there is ample evidence for the role of Hamas social institutions in the terror activities directed and authorized by Hamas leaders and commanders. These activities amplify, enable, and accelerate Hamas's overall ability to engage in incitement, recruitment, and logistical and operational support for weapons smuggling, reconnaissance, and terror attacks. Hamas's social welfare institutions also provide day jobs for field commanders, shelter fugitive operatives, and create an environment conducive to radicalizing and recruiting a steady stream of new members, operatives and supporters.

In my professional opinion, Hamas is an outgrowth and ideological and political offshoot of the Muslim Brotherhood movement generally, and of precursor institutions in the Palestinian Territories specifically, which operate through a variety of institutions, including mosques and social service institutions, to carry out its various activities, as well as to achieve political and ideological influence over large segments of the Palestinian population.

In my professional opinion, Hamas succeeds in obtaining adequate funding and financial support for its various activities through a variety of fundraising operations. An international network of fundraising organizations that support Hamas facilitates this financial support activity, one of the most significant of which is the Union of Good, as discussed above.

In my professional opinion, documents produced by the parties in discovery, and testimony elicited in these litigations that discusses these documents, among other things, appear to demonstrate that the defendant (1) maintained an account, transmitted funds, and provided services for a customer who is a Union of Good member and Hamas fundraiser; and (2) transmitted funds at the behest of such customer to entities and individuals in the Palestinian Territories or abroad who are controlled by, affiliated with, fundraise for, serve as alter egos or departments of, or otherwise support Hamas. As noted above, I express no professional opinion on what state of mind (if any) the defendant possessed when it engaged in the transactions that appear to be reflected in the discovery record in this action.

/s/ Matthew Levitt
Dr. Matthew Levitt

12/30/10
Date

EXHIBIT 153 TO DECLARATION OF VALERIE SCHUSTER

FILED UNDER SEAL

Expert Report

Of

Arieh Spitzen

Weiss v. National Westminster Bank, Plc, 05 CV 4622 (DGT)(MDG)
Applebaum v. National Westminster Bank, Plc, 07 CV 916 (DGT)(MDG)

Translated From Hebrew into English

Expert Opinion – The Civilian Infrastructure of Hamas

1. Professional Background and Qualifications

My full name is Arie Dan Spitzen [Curriculum Vitae attached in Appendix No. 1, on pages 1-24].

I am receiving a fee of \$275 dollars per hour from the plaintiffs for the time that I am devoting to this matter. I hereby confirm that I do not have and have not had any connection or relationship with any of the parties or witnesses in this case that would prevent me from providing unbiased testimony.

2. Scope of the Work

I was requested to provide expert testimony with respect to:

- The Islamic Resistance Movement (“Hamas”) – its establishment and organizational structure.
- The question of whether the following entities, which received funding from Palestine Relief and Development Fund (a/k/a Interpal), the Union of Good and from other organizations associated with the Union of Good (through National Westminster Bank or “NatWest”) were, in fact, under the control of Hamas or identified with Hamas at the time that National Westminster Bank transferred funds to them:

- ☐ *Al-Mujama al-Islami* – Gaza (the Islamic Center – Gaza)
- ☐ *Al-Jam’iya al-Islamiya* – Gaza (the Islamic Society – Gaza)

- ☐ Islamic Charitable Society – Hebron (*Al-Jam’iya al-Khiriya al-Islamiya al-Khalil*)
- ☐ Jenin Zakat Committee (*Lajnat al-Zakaa Jenin*)

- ☐ Tulkarem Zakat Committee (*Lajnat al-Zakaa Tulkarem*)
- ☐ Ramallah – al-Bireh Zakat Committee (*Lajnat al-Zakaa Ramallah wal-Bireh*)

- Al-Islah Charitable Society – Ramallah & Al-Bireh (*Jam'iyat al-Islah al-Khiriya al-Ajthamiya Ramallah wal-Bireh*)

[REDACTED]

[REDACTED]

[REDACTED]

3. Methodology

The methodology that I have used in this report includes the collection of information from many sources, which included primary and secondary sources, and cross-referencing them, as well as the examination of new information that supports or contradicts previous assumptions that have been made in the course of the research. I preferred relying on primary sources, while adopting a critical perspective that takes into account the motives and biases of the writers of the documents and their world views.

For the needs of this expert report, I examined the history of the Muslim Brotherhood in the Gaza Strip and the West Bank and I followed the growth of Hamas out of it. While conducting this research, I relied on the literature and propaganda of the Muslim Brotherhood and Hamas; Israeli, Palestinian and other governmental sources; and academic literature in this field.

Hamas recognizes, and even declares in its Charter, that it is a part of the Muslim Brotherhood Movement, and to the best of my knowledge this is not subject to debate. Similarly, I know of no reliable source that contests the direct connection between Hamas and *al-Mujama al-Islami* (the Islamic Center – Gaza) and *al-Jam'iyah al-Islamiya* (the Islamic Society – Gaza). Furthermore, researchers and intelligence experts agree to a large extent in regard to the existence of a network of Hamas charitable organizations. Thus, much of the information included in this report is agreed upon by those carrying out professional research into Hamas. During the course of the preparation of this report, I also had access to all of the material produced by the two parties in this case (as well as materials produced by Credit Lyonnais Bank'). In particular, I examined documents that reflected payments from and on behalf of organizations which the plaintiffs allege are controlled by Hamas.

My methodology is similar to that of most experts in the field, although my emphasis on the use of primary sources might be greater than that of many other experts in the United States and Europe, due to my professional background and my knowledge of the Arabic language.

My work method also relies on my experience and training as former commander of the Palestinian Affairs Department ("PAD") in the Israeli Ministry of Defense. The PAD was

responsible for describing the civilian situation within the Palestinian arena, with emphasis on the various political currents and their methods, social processes, trends in Palestinian society, the economic situation in the [Palestinian] territories and its influence on the population, and on a range of other civilian issues touching on the activities of terrorist organizations (Hamas, Palestinian Islamic *Jihad* ("PIJ"), the Popular Front for the Liberation of Palestine ("PFLP"), global *Jihad*, and others).

The PAD was responsible for writing and updating the annual comprehensive review about the civilian infrastructure of Hamas – the *da'wa*.¹

As director of the PAD, my areas of responsibility included professional guidance of the department as a whole, outlining annual and periodic key intelligence topics, and responsibility for the research functions of the whole consultation unit, a responsibility that included writing and approving hundreds of reviews and research papers regarding the civilian situation, as noted above. In addition, my responsibilities included providing ongoing consultation to various government departments in Israel, particularly the Ministry of Defense and the Coordinator of Activities in the Territories. During my service in the PAD, I regularly took part in meetings and discussions regarding Israel's relations with the Palestinians.

In order to fulfill my responsibilities, I required the ability to administer and organize the PAD, which comprised dozens of staff in the headquarters and regional offices (with officers whose main role was to collect information, and others who dealt with research). I was responsible for their professional training, including organizing a series of in-service training programs that included lecturers and facilitators from the academic world, and others from military frameworks, particularly the intelligence community.

During my service I personally took part in courses and training programs relevant to the areas of my work, some of which were professional courses under the guidance and administration of the intelligence community, while others were courses given in academic frameworks.

Over the years, a variety of research institutes in Israel have consulted with me, and I have taken part as a lecturer and panel member in many symposia, conferences, seminars, and professional meetings arranged by universities and research institutions in Israel. I also took part in meetings with Palestinian academics.

For the purpose of writing this report, I examined the report prepared by Evan Kohlmann. As I understand it, Mr. Kohlmann will provide his opinion regarding the question of whether certain internet web sites are controlled by Hamas, and whether Hamas took (partial or complete)

¹ The review, called "The Dawa Book" encompassed all the information accumulated by the PAD for the year in review, about Hamas civilian infrastructure and that of other organizations. It is an informative document made to follow civilian activities of Islamic civilian organizations and to evaluate their influence over the civilian situation in the Palestinian territories.

responsibility on those web sites for some of the terrorist attacks that allegedly caused the injury or the death of the plaintiffs or their relatives in these cases.

As part of my general methodology, described above, I reviewed Mr. Kohlmann's analyses and conclusions as an additional source of information, separate from my independent sources, analyses, and conclusions. I am acquainted with Mr. Kohlmann's report in general and agree that the methodology that he used in his research to assess Hamas's use of the internet is such as would be generally acceptable in the field.

To clarify the connection between the Palestinian system of charities that is reviewed in this expert report and the Hamas organization, I considered it appropriate to briefly discuss the background of the establishment of the Hamas organization, as it derives from the ideological and personnel connection of the charitable associations and the Hamas organization. This is because the general public is not familiar with the details known to those involved in the research.

At the same time, a portion of the analysis included in this report may reflect conclusions that some would contest. In preparing this report, applying my methodology, which included the collection of many sources of information and cross-referencing them against a variety of sources, I took into account areas that had potential for professional disagreement and attempted to give them appropriate weight in the analysis and consideration in the conclusions that I reached. I believe that my methodology – in which I evaluate whether a particular body is indeed controlled by Hamas, only supports Hamas or coincidentally employs one or more members of Hamas – is fundamentally balanced.

In evaluating the level of Hamas's control of a specific organization, I examine the following criteria:

1. The organization's history.
2. The organization's leadership (the personal identity of key figures).
3. Ideology and platform (based on interviews with the leadership, the organization's web sites, charters, and declarationsof intention).
4. Those employed by or members of the organization (in key positions) who have ties with Hamas.
5. Ties with other Islamist organizations in the Palestinian Territories.
6. Ties with other organizations throughout the world, particularly organizations considered to be affiliated with the Muslim Brotherhood.
7. The identification of the organization as Hamas-related by Hamas itself.
8. Israeli actions against the organization based on its Hamas/terrorist identity.

9. Actions of the Palestinian Authority against the organization based on its Hamas/terrorist identity.
10. American, European or other Western Government action against the organization based on its Hamas/terrorist identity.
11. External sources of funding associated with Hamas.
12. Academic or other analyses of the organization.
13. Involvement of the organization or its leadership in the Hamas election campaign in 2006.
14. The cessation of the flow of funds to the organization as a result of replacement of its administrative board in 2007 by the Palestinian Authority.
15. News stories or other media reports identifying the organization with Hamas.
16. Findings from searches of the organization's offices that attest to the organization's connections with Hamas and its identification with Hamas's ideology, including support for terror.
17. Identification of the organization with Hamas by the population among whom it operates.
18. The nature of the organization's activities (for example in supporting the families of suicide terrorists and Hamas prisoners, etc...) and its being part of the civilian cover framework supporting terror.

The criteria listed above are derived from, among other things, my own professional experience as an analyst and researcher; critical review of other studies and analyses (of Hamas, terrorism and terrorist-affiliated entities) such as scholarly books and articles of experts on these subjects, which were cited in my report; as well documents that reflect a broad spectrum of viewpoints, including materials published by Hamas itself and individuals sympathetic to the organization, which I had gathered for the purpose of writing this report.

For each of the entities that I examined in this report, I checked to determine whether material existed for each and every one of the above-mentioned 18 criteria. I did so, despite the fact that the existence – or absence – of one criterion does not attribute determinative weight as to the organization's identity.

The fact that I did not possess all the documents that concerned each organization (e.g. all financial records, all internal records, all materials published or distributed by the organization, etc) required that I carefully assess whether the quality or quantity of the material on one of the organizations obligated me to qualify my opinions in its regard.

Because of the nature of the field with which we are dealing, my working Method (methodology) did not attempt to reach a “determinative mathematical formula” that determines a minimal

number of criteria needed to define an organization as belonging to -- or identified with - Hamas , the absence of which would render it impossible to identify the organization as affiliated with Hamas (this, among other reasons, is because of the qualitative difference between the criteria, which will be explained later in this report). For example, even the existence of less than half of the criteria would allow me to determine the identity of the organization. In assessing whether or not I had sufficient evidence to arrive at a judgment with regard to the identity of an organization, I relied upon my professional experience, including my experience as PAD commander – a position in which I was required to provide objective, unbiased, and detailed analyses of, among other things, the structure, leadership, inter-organizational connections and the identity of radical Palestinian organizations.

However, it is possible that other researchers may **in some instances** examine different **or additional data**, or give greater weight to certain factors than I do, or use slightly different terminology to analyze particular criteria.

Upon analyzing and assessing the criteria, I have assigned primary weight to the first two - the history of the organization and the organization's leadership (the organizational identity of key figures in each organization).

With respect to the first criterion, the history of the organization, I refer to the social, economic and political history, as well as to the place where the organization grew and developed. This is despite the fact that other criteria from among the 18 criteria -- including the organization's leadership, financial support from other organizations and governmental designations in different countries -- could be considered as part of the organization's history, but these criteria, as mentioned above, were assessed separately. Certain organizations in this report yield a more detailed and comprehensive historical record than other organizations. However, the absence of a comprehensive historical background does not necessarily tell us that an organization is not affiliated with Hamas, nor does it bar me from offering an opinion based upon other criteria. Rather, when dealing with an organization that has a comprehensive and rich historical background, the other criteria play a role that compliments, reinforces and strengthens the determination with regard to the organization's affiliation (e.g. - explanations accompanying Israel or the United State's decision to designate an entity as unlawful or as a terrorist entity, are based on the organization's activities or on its organizational connections, those, which I mention in my report).

If we take as an example, *al-Mujama al-Islami*, the history and leadership of the organization (which is identified with Hamas's leadership) are independently considered a decisive criterion with regard to the determination that *al-Mujama al-Islami* was the organization from which Hamas developed. Although many other of the 18 criteria confirm *al-Mujama al-Islami*'s central role in Hamas, they were only used as complimentary criteria, (as something extra) which reveal the identity of the organization.

On the other end of the spectrum of organizations that I have examined, the Jerusalem Central Zakat Committee can be used as reverse example, because the information I had regarding its historical background did not shed enough light on its organizational affiliation to fully determine its connections with Hamas. Therefore, in this case, I assigned greater weight to the presence (or absence) of additional criteria, as well as to additional quality material on the committee. Once again, the second criterion, the leadership of the organization, was most important, and it added some information to the organization's history. Nevertheless, the presence (or absence) of additional criteria from among the 18, such as, ties to other organizations; the statement of one of Hamas's top officials that "the entire committee is ours"²; and its ties to radical Islamist leaders in Israel, (such as Raed Salah) played a more significant role with regard to the conclusions I set forth for that committee. The assessment of the criteria and their influence on the measure of the connection of the society or committee to Hamas, was done, first and foremost according to the quality of the criteria and not based on the quantitative weight. Scrutinizing and meticulous checking of the existence of the criteria that are reviewed above, in each of the Societies and Committees, reveals that in some of them, all the criteria exist and the identification with Hamas is clear, in others where only some of the criteria existed, those were tested against other possibilities (options) and a decision about the identity of the organization as Hamas was achieved after weighing all of the information.

My methodology has been accepted by the courts in Israel and, to the best of my knowledge, it is similar to the methodology used by experts who have been permitted to testify in American courts in cases dealing with terrorist organizations, including, as we have said, Mr. Kohlmann.

4. The Influence of the Muslim Brotherhood Movement and its Institutions on Hamas

The Hamas Movement (Islamic Resistance Movement³), which was established in Gaza on December 10, 1987, a short time following the outbreak of the First Intifada,⁴ did not come about in a vacuum. On the contrary, the establishment of Hamas represented the high point of approximately 15 years of preparation and organization building, led by the unchallenged leader of the Muslim Brotherhood Movement⁵ in the Gaza Strip, Ahmed Yassin.⁶ Although he had been

² In this matter, see the section on the Jerusalem Zakat Committee below in this expert report.

³ Hamas is an acronym of the Arabic "*Harakat al-Muqawama al-Islamiya*" – Islamic Resistance Movement – but its name also means, in Arabic, enthusiasm, courage, zeal for battle.

⁴ The term "First Intifada," as used in this report, relates to the violent conflict that broke out in December 1987 between the Palestinians and Israel.

⁵ An internal document issued in December 1991 by the Hamas leadership in the United States, four years after the establishment of Hamas, describes four stages in Hamas's development, and reflects the significant connection between the Muslim Brotherhood and Hamas:

- Stage 1: 1967-1976: The Muslim Brotherhood leadership in Gaza rises again, after a period in which it suffered from suppression under the Egyptian regime, which ended after the Six-Day War (1967).

- Stage 2: 1976-1981: The Muslim Brotherhood Movement expands, establishes institutions and participates actively in the trade unions in Gaza and in the West Bank.

confined to a wheelchair throughout his adult life, Yassin worked unceasingly for the establishment of Hamas in Gaza. When the establishment of Hamas was decided upon in Yassin's home in 1987, the Islamic Resistance Movement already had available to it a defined ideology⁷ and institutions in Gaza, such as *al-Mujama al-Islami* (the Islamic Center) and *al-Jam'iya al-Islamiya* (the Islamic Society).⁸ These two organizations and others began operating in Gaza long before the establishment of Hamas, and it was the senior members of those organizations who later formed the leadership of Hamas.

The Muslim Brotherhood Movement, which was established in Egypt in 1928 by Hassan al-Banna, had set itself the goal of fighting Western influences on Muslim society in general and Egyptian society in particular; ensuring the adherence of Muslims to Islamic law (*Shari'a*); and following the rectification of Muslim society, to establish, in the long term, a great Islamic state that would expand its rule over the world by means of *Jihad*⁹ and a call to join the religion of Islam.

The Muslim Brotherhood Movement in Egypt made frequent use of violence and was considered a threat to successive Egyptian governments, which brutally suppressed the Movement and executed many members of its leadership. Al-Banna himself was murdered against a background of a wave of violence and political assassinations that struck Egypt in the late 1940s. The Muslim Brotherhood spread throughout the Arab and Muslim world, and brought the Movement's ideology, including its conception of *Jihad* (in 1946, the first office of the Muslim

- Stage 3: 1981-1987: The Muslim Brotherhood Movement reaches a position of political influence, sets up apparatus for activity and prepares for *Jihad*.

- Stage 4: 1987: The Muslim Brotherhood Movement establishes Hamas as its Palestinian wing, with the aim of conducting *Jihad*.

The quote is taken from the book of Avraham Sela and Shaul Mishal, *Zman Hamas*, p.39. In a conversation with Prof. Sela, he stated that he, himself, had seen the document but that it was not currently in his possession. See Aviva Shabi and Ronni Shaked, *Hamas: From Belief in Allah to the Road of Terror*. Jerusalem, Keter Publishing House, (1994), p. 76.

⁶ For further details on Yassin's central role in shaping Hamas's character, see the discussion in the section on *al-Mujama al-Islami*. See also Atef Adwan, *Al-Sheikh Ahmad Yassin, Hayatuhu wa-Jihadihi* (supplementary chapter), Islamic University (1991), pp. 136-139. Portions of the book may be found in Appendix No. 1 to this expert report, at pp. 25-32.

⁷ See the Hamas Charter, published on August 18, 1988, in Appendix No. 1 on pp. 312-327. The second article of the Charter declares that: **The Islamic Resistance Movement is one of the arms of the Muslim Brotherhood in Palestine.** The Muslim Brotherhood Movement is a world-wide organization, and it is the largest Islamic movement in modern times. It is noted for an in-depth understanding, accurate perception and total embrace of all Islamic concepts in **all areas of life – philosophy and thought, politics, economics, education and society, justice and government, the dissemination of Islam and its study, arts and communications, mysticism and martyrdom, and the other areas of life** (emphasis added).

⁸ See details below in this expert report.

⁹ Although the Arabic word *jihad* has a number of meanings, in this opinion it is used to indicate armed struggle in the service of Islam against infidels – or, in its classic meaning, “obligatory war.”

Brotherhood opened in Jerusalem¹⁰), with them. However in some countries – particularly Jordan – the Movement relied primarily on education and religious preaching to achieve its goals.¹¹

After control of the Gaza Strip passed from Egypt to Israel as a result of the Six-Day War in 1967, the Muslim Brotherhood in Gaza was able to operate more freely. For their part, they emphasized the need to bring secular Muslims, who had followed the ways of the Christians, to “repentance,” and preferred this to direct confrontation with Israel. The Muslim Brotherhood Movement was radically anti-Israel, and could not accept the existence of the State of Israel in the territories of Palestine,¹² but at the same time it felt that it was only after rectifying Muslim society, when the Muslims would repent, that God would open the way for Muslims to carry out armed struggle and obtain victory over Israel.¹³ There is evidence that Ahmed Yassin held more militant positions than those of other leaders in the Muslim Brotherhood in his day,¹⁴ but in the early 1970s he, too, sought to avoid direct confrontation against Israel or its military government in Gaza. The Egyptian suppression of the Muslim Brotherhood had weakened the Muslim Brotherhood greatly, and Yassin initially sought to revive the Muslim Brotherhood in Gaza by attracting students to work towards its goals and by establishing mosques.

In 1973 Yassin established *al-Mujama al-Islami*, and in 1976 he set up *al-Jam'iya al-Islamiya*. The two organizations, which were based in Gaza, quickly established branches throughout the Gaza Strip, but neither of them was, at the time of its establishment, openly militant. Initially the two organizations placed emphasis primarily on mosques. The mosques were not meant solely for prayer. They also served as centers for religious, social, educational, cultural and political activity, while enjoying a measure of ex-territorial immunity that derived from their religious

¹⁰ Azzam Tamimmi, “Palestine Question and Islamic Movement: The Ikhwan (Muslim Brotherhood) Roots of Hamas,” *Kyoto Bulletin of Islamic Area Studies* (2007) 1:1, p. 31.

¹¹ Under the Jordanian administration in the West Bank prior to the Six-Day War, the Muslim Brotherhood operated freely; they had a registered office and even took part in elections for the Jordanian Parliament. After Israel’s victory in the Six-Day War, the political movement of the Muslim Brotherhood in the West Bank largely went underground, but its social institutions continued to operate freely and to flourish. This narrative is basically consistent with the narrative put forth by Hamas. See for example: Azzam Tamimmi, “*Palestine Question and Islamic Movement: The Ikhwan (Muslim Brotherhood) Roots of Hamas*,” *Kyoto Bulletin of Islamic Area Studies* (2007) 1:1, p. 37. See also: Amnon Cohen, *Parties in the West Bank in the Period of Jordanian Rule*, Jerusalem 5740 [1980], Hebrew University, pp. 130-131.

¹² On this, see Pinchas Inbari, “*With Broken Swords – The Palestinians In the Peace Process*,” Israel Ministry of Defense joint publication with Miskal Publishing House, pp. 59-62.

¹³ Mohammed K. Shadid, “*The Muslim Brotherhood Movement in the West Bank and Gaza*,” *Third World Quarterly*, (1988) 10:2, pp. 68-69.

¹⁴ While Yassin did not publicly disagree with the basic priorities of the Muslim Brotherhood, which called for repentance and a return to Muslim society before carrying out *jihad* against Israel, examination of his methods of operation before Hamas’s foundation indicates that he always believed that the armed struggle against Israel was of the highest importance in the movement’s policies. In fact, Yassin’s takeover of Gaza as leader of the Muslim Brotherhood was preceded by an internal struggle between himself and the Palestinian Muslim sheikhs who supported the movement but gave preference at that time to the non-violent Islamization of society as a necessary precondition for launching *Jihad* against Israel.

nature.¹⁵ This “pragmatism” laid the foundations for a kind of coexistence between the Muslim Brotherhood and Israel in Gaza during the seventies and the early eighties. Although it would be an exaggeration to say that Israel supported the Muslim Brotherhood in those days, it would be fair to state that Israel, to a large extent, ignored its activities, which appeared harmless in nature and even preferable to the actions of the Palestine Liberation Organization (“PLO”), which was the dominant Palestinian organization in those days.¹⁶

When the Muslim Brotherhood gradually began to gain momentum in the 1970s and 1980s, they did not challenge Israel, but rather the secular nationalist Palestinian organizations that were members of the PLO, among them organizations with a Marxist orientation such as the Popular Front for the Liberation of Palestine (“PFLP”) and the Democratic Front for the Liberation of Palestine (“DFLP”). Yassin and the Muslim Brotherhood did not accept the secular PLO as the sole official representative of the Palestinian people, and subsequently began challenging representatives of PLO organizations in the trade unions, charitable societies, and universities in Gaza and the West Bank. There were instances in which these early challenges to PLO control led to violent outbreaks. Thus, for example, on January 9, 1982, students identified with the Muslim Brotherhood took control of the *al-Najah* University campus in Nablus, beat two faculty members – throwing one of them out of a second-story window – and wounded more than ten students.¹⁷

In Gaza, where the Muslim Brotherhood, under Yassin’s leadership, was more militant and had better control in the field, the violent seizure of the Islamic University of Gaza by members of *al-Mujama al-Islami* (see below) was a formative event that symbolized the shift of the Muslim Brotherhood toward the use of violence as a means of achieving their political goals.

The Islamic University of Gaza was founded in 1978,¹⁸ after the Egyptian authorities forbade Palestinian students from studying in Egypt, this being in response to the PLO’s hostile and critical attitude toward Egyptian President Sadat’s peace initiative toward Israel. With the assistance of members of the Islamic Movement in Jordan and fundamentalist Islamic elements in Saudi Arabia, Yassin used the opportunity and succeeded in removing the university’s PLO-affiliated administration. For approximately five years the Muslim Brotherhood (acting through *al-Mujama al-Islami*) fought in Gaza against the PLO for control of the university’s administration. In 1983 the struggle for control was decided when a member of the Islamic Movement in Jordan, Muhammad Saqar, was appointed as president of the university.

¹⁵ The number of mosques in the Gaza Strip doubled between 1967 and 1986, from 77 to 150, and by 1989 it had almost tripled to some 200 mosques, with *al-Mujama al-Islami* controlling approximately forty percent of them. For further information on this topic, see: IDF Civil Administration, “*Islamic Activity in the Gaza Strip*,” pp. 15, 40. See also Aviva Shabi and Ronni Shaked, *Hamas: From Belief in Allah to the Road of Terror*, pp. 89-91.

¹⁶ Azzam Tamimmi, “*Palestine Question and Islamic Movement: The Ikhwan (Muslim Brotherhood) Roots of Hamas*,” p. 38.

¹⁷ Mohammed K. Shadid, “*The Muslim Brotherhood Movement in the West Bank and Gaza*,” p. 680.

¹⁸ <http://www.iugaza.edu.ps/ar/AboutIUG/historyview.aspx>.

This appointment led to the division of the university into two: Al-Azhar University, which the PLO continued to control; and the Islamic University of Gaza, which came under the control of *al-Mujama al-Islami* and Yassin.

That year, Yassin decided to transition the Movement to the use of armed struggle. To this end, he appointed three of his close associates to commence the secret acquisition of weapons. He also sent Abd al-Rahman al-Timraz¹⁹ to Jordan to meet with Yusuf al-Azam, a senior leader in the Muslim Brotherhood, to ask for logistical and economic support for this purpose.²⁰ The weapons were intended for a secret terrorist organization named *al-Mujahidun al-Filastiniyun*, which preceded Hamas.²¹ The success of Al-Mujama al-Islami in taking control of the Islamic University in Gaza increased its local prestige and provided the Muslim Brotherhood with a broader institutional infrastructure and access to new recruits.

The Muslim Brotherhood suffered its first blow by Israel the following year (1984), when the Israel Defense Forces (“IDF”) uncovered a weapons cache in Yassin’s house. Yassin claimed in his interrogation that *al-Mujahidun al-Filastiniyun* was established to operate against Palestinian factions and not against Israel. However, Yassin was arrested and convicted²² of “establishing a radical Islamic religious organization whose aim was to destroy the State of Israel and replace it with a religious Islamic state.”²³ He was sentenced to 13 years in prison,²⁴ but he was released a year later as part of the “Jibril Prisoners’ Exchange.”²⁵

Although it may have been expected that the arrest of the organization’s leader Yassin would harm the activities of the *al-Mujahidun al-Filastiniyun* organization, in fact, from November 1984 to 1986, there were increased confrontations²⁶ between the Muslim Brotherhood and left-

¹⁹ Timraz was a senior member of *al-Jam’iyya al-Islamiyya*. He was ultimately arrested and imprisoned by Israel for his activities in *al-Mujahidun al-Filastiniyun*. <http://www.alqassam.ps/arabic/dialogue.php?id=116> Also see Shaked, Shabi, *Hamas: From Belief in Allah to the Road of Terror*, pp. 76-83.

²⁰ <http://www.palestine-info.com/arabic/books/yaseen/y125-151.pdf>.

²¹ For details of the founding of *al-Mujahidun al-Filastiniyun*, including its ties with the Muslim Brotherhood in Jordan (Yusuf al-Azam), and on the founding of *al-Majd* and its activities (discussed below), including the *fatwa* of Ahmad Yassin, which approved the execution of collaborators, see Atef Adwan, *Al-Sheikh Ahmad Yassin, Hayatihi wa-Jihadihi*, Appendix No. 1, at pp. 25-32. See also Shabi and Shaked, *Hamas: From Belief in Allah to the Road of Terror*, pp. 76-83.

²² See Appendix No. 1, at pp. 44-56, for the 1989 indictment against Ahmed Yassin, in which he is accused of setting up, initiating and heading the *al-Majd* and *al-Mujahidun al-Filastiniyun* organizations and the Hamas movement in the area.

²³ Aviad, *Lexicon of the Hamas Movement*, Tel Aviv Publishing (2008), pp. 136-137.

²⁴ Aviad, *Lexicon of the Hamas Movement*, p. 118.

²⁵ The “Jibril Prisoners’ Exchange” refers to the deal to exchange prisoners in May 1985, as part of which the commander of the Popular Front for the Liberation of Palestine – General Command (“PFLP-GC”), Ahmed Jibril, obtained the release from Israel of 1150 of the most important and dangerous Palestinian prisoners, in exchange for the return of three Israeli soldiers who had been kidnapped in 1982 in the course of Israel’s war with Lebanon.

²⁶ In November 1984, acid was poured onto a female student who was active in the Popular Front for the Liberation of Palestine. In the middle of 1986, Dr. Abd al-Aziz al-Rantisi, one of the leaders of *al-Mujama al-Islami*, was attacked. Later, Dr. Ibrahim al-Yazuri, chairman of *al-Mujama al-Islami*, was stabbed by an opponent of

wing Palestinian organizations. Thus *al-Mujama al-Islami* and its Islamist supporters fought mainly against George Habash's Popular Front for the Liberation of Palestine.²⁷

In 1986, the *al-Majd*²⁸ organization was established; this later became Hamas's Security Committee. Although Yassin initially described *al-Majd* as a tool in the war against "deviant" elements in Palestinian society, such as drug dealers, distributors of pornographic materials, prostitutes, and collaborators with Israel²⁹ – *al-Majd* was in effect part of the Muslim Brotherhood's long-term plans for armed struggle against Israel. *Al-Majd* was responsible for dozens of instances of murder, torture and other operations against Palestinians, who were suspected of cooperating with Israel.³⁰ Israel arrested its commanders and sentenced them to long periods of imprisonment.³¹

Thus, even before the establishment of Hamas, Yassin and the Muslim Brotherhood had set up the civilian infrastructure (*Al-Mujama al-Islami*, *al-Jam'iya al-Islamiya* and other organizations) and the terrorist infrastructure of the organization (*al-Mujahidun al-Filastiniyun* and *al-Majd*, which preceded Hamas and which formed the basis for the movement's *Izz al-Din al-Qassam Brigades*).

5. The Official Founding of Hamas

On December 9, 1987, a fatal road accident involving an Israeli vehicle occurred in the Gaza Strip. As a result, riots broke out in the Jabalia Refugee Camp in Gaza. This tragic event, although minor, caused riots that ignited a popular uprising – today this is generally referred to as the First Intifada – against the Israeli administration in Gaza and the West Bank. As background to the uprising, two processes took place – the rise of the Muslim Brotherhood in

the Islamists. See Pinhas Inbari, *With Broken Swords*, Miskal Publishing House, Published in 1994, Tel Aviv, pp 62-63.

²⁷ For further information regarding the struggle over the university and its importance for the Islamist current, for *al-Mujama al-Islami* and for Yassin, see Atef Adwan, *Al-Sheikh Ahmad Yassin, Hayatihi wa-Jihadihi*, pp. 111-112 (see Appendix No. 1 on pp. 25-32). Adwan emphasized that Yassin's struggle was focused against the PFLP since he was not able to agree with the idea that a Christian (Habash) led a national Palestinian organization. For further information on the importance of the University to the Islamic Movement, see Michael Milstein, *The Green Revolution*, pp. 20-21; and see Mishal and Sela, *Zman Hamas*, pp. 45-46. For information regarding the Islamic Movement and Hamas's hatred toward Christians and Jews, see Baruch Kimerling and Shmuel Migdal, *Falestinim*, p. 240 ("Along with Hamas being an authentic Palestinian movement, it also sees itself as part of the cosmic struggle between reawakening Islam and the new *jahiliya* (the old barbarism that existed before Islam came into the world) **represented by the decadent, corrupting, Judeo-Christian Western culture.**" (Emphasis added))

²⁸ The Arabic word "*al-Majd*," meaning "glory," was also an acronym of *Majmuat al-Jihad wal-da'wa* – the Group of Holy War and Religious Preaching. In 1991 *al-Majd* merged into the official military arm of Hamas, the *Izz al-Din al-Qassam Brigades* ("al-Qassam Brigades"). On this topic, see Guy Aviad, *Lexicon of the Hamas Movement*, p. 136.

²⁹ See Aviad, *Lexicon of the Hamas Movement*, p. 135.

³⁰ See Aviad, *Lexicon of the Hamas Movement*, p. 136. See also Shabi and Shaked, *Hamas: From Belief in Allah to the Road of Terror*, pp. 81-83. See also Appendix No. 1, pp. 44-56, indictment against Ahmed Yassin.

³¹ See Aviad, *Lexicon of the Hamas Movement*, p. 136.

Gaza (which was reflected in its takeover of the trade unions, student unions, and the Islamic University of Gaza) and the corresponding erosion of the PLO's power.³²

On December 10, the day on which the violence broke out in the Jabalia Refugee Camp, Yassin invited six of the leaders of the Muslim Brotherhood in Gaza to his home. There the group decided on the establishment of Hamas, an organization that would combine terror against Israel with its civilian social framework – the *da'wa*³³ (social welfare activities), through organizations such as *Al-Mujama al-Islami* and *Al-jam'iya al-islamiya*. The seven participants in that meeting are considered by the Hamas Movement to be its founding fathers. All of them were members of the Muslim Brotherhood, and six of them were members of *Al-Mujama al-Islami*: Yassin, Salah Shehada,³⁴ Abd al-Aziz al-Rantisi, Muhammad Sham'a, Ibrahim al-Yazuri, Isa al-Nashar, and Abd al-Fatah Dukhan.³⁵

At the meeting, Yassin was recognized as the supreme leader of Hamas. His six associates in founding the movement became Hamas's leadership council, and each of them was appointed to head a particular region: Salah Shehada was responsible for the northern Gaza Strip; Muhammad Sham'a was put in charge of Shati Refugee Camp; Ibrahim al-Yazuri was put in charge of Gaza City; Abd al-Fatah Dukhan was put in charge of the central camps (four refugee camps); Isa al-Nashar was put in charge of the Rafiah area, and Abd al-Aziz al-Rantisi was responsible for the Khan Yunis area.³⁶ All seven of Hamas's founders were members of the *da'wa* apparatus (the

³² Another factor was the rise in popularity of an organization that had branched off from the Muslim Brotherhood Movement, the Palestinian Islamic Jihad ("PIJ"), which carried out a series of severe terror attacks in late 1987, at the beginning of the First Intifada. The US designated Palestinian Islamic Jihad as a Foreign Terrorist Organization, see <http://www.federalregister.gov/articles/1997/10/08/97-27030/designation-of-foreign-terrorist-organizations>. Also see : http://www.ustreas.gov/offices/enforcement/key-issues/protecting/charities_execorder_13224-e.shtml#h

³³ The word "*da'wa*," whose basic meaning in Arabic is "the call to the believers to shelter beneath the faith - return to the faith," is used in this expert report (and is commonly used among researchers in the field) in the sense of "the civilian infrastructure of Hamas" or "the totality of the civilian institutions and projects operated by Hamas in the Palestinian Territories," that is, in the West Bank and Gaza Strip. This is an extensive system that comprises the majority of areas of life, such as education, health, social welfare, dissemination of religion, employment and so on. The construction of this infrastructure and its operation, as noted in this expert report, commenced even before the founding of Hamas and was controlled by the Muslim Brotherhood. Its centrality was stressed in the Hamas Charter which was composed a short time following the establishment of Hamas.

³⁴ Shehada was the only one who was not a member of *Al-Mujama*. Shehada was born in 1952 in the Shati Refugee Camp, and was a social worker by profession. He established the Hamas's *Izz al-Din al-Qassam* Brigades. From 1982 he served as head of the Student Union, Dean of Students and lecturer at the Islamic University of Gaza. Israel imprisoned him from 1984 to 1986, and again in 1988.

Mahdi Abdul Hadi (Editor), "Palestinian Personalities – A Biographic Dictionary", PASSIA, pp.187-188 <http://www.alqassam.ps/arabic/sohdaa5.php?id=232>

³⁵ For further information on six of them - Yassin, Rantisi, Yazuri, Sham'a, Nashar and Dukhan – see the discussion of *al-Mujama al-Islami* in this report.

³⁶ See Aviad, *Lexicon of the Hamas Movement*, pp. 248 (regarding Sham'a), 116 (regarding Yazuri), 76 (regarding al-Dukhan), 162-163 (regarding al-Nashar), 242 (regarding Shehada and Rantisi). See also Milstein, *The Green Revolution*, pp. ,166, 165, 150, 176-177, 189 respectively.

civilian infrastructure of the Muslim Brotherhood and later of Hamas), and six of them were members of *Al-Mujama al-Islami*.³⁷

With the development of the First Intifada, the PLO organizations established an umbrella organization called the Unified National Command of the Uprising (“UNC”),³⁸ which published posters directing the confrontations with the IDF and the general strikes that characterized the uprising. The Unified Command was a loose alliance of three main factions in the PLO (Fatah, the Democratic Front for the Liberation of Palestine, and the Popular Front for the Liberation of Palestine). Hamas refused to accept the leadership of the UNC; it published its own proclamations, and insisted on operating independently.

At the beginning of the First Intifada in 1987, there were only hints as to the future. The rupture between the UNC and Hamas became clear on August 18, 1988, with the publication of the Hamas Charter,³⁹ which made the establishment of Hamas official and made it clear that Hamas was viewed as an *alternative* to the PLO and its covenant (also known as the Palestinian Covenant). In fact the Hamas Charter was an open challenge to the status of the PLO as the sole representative of the Palestinian people.⁴⁰ This aspect – of challenging the PLO – and Hamas’s sense of superiority and independence, has been a part of the movement throughout its existence, and received clear public expression, following Hamas’s victory in the elections to the Palestinian Legislative Council in 2006, in the statement of Mahmud al-Zahar.⁴¹

In January 1988 the Hamas also established a branch in the West Bank, through three of the leaders of the Muslim Brotherhood there: Jamil Hamami, Hamed Bitawi⁴² and Sa’id Bilal.⁴³ As in the past, Hamas relied on the infrastructure of the Muslim Brotherhood in the West Bank to build

³⁷ Shehada was the only one who was not a member of *al-Mujama*.

³⁸ This is the name given to the top internal hierarchy of the First Intifada apparatus. This was a group of key operatives, who kept their identity secret, and whose task was to direct the uprising while coordinating with PLO elements abroad.

³⁹ See the Hamas Charter in its original Arabic, and its translations into Hebrew and English, in Appendix No. 1, pp.312-327.

⁴⁰ Since the PLO’s institutions were not elected by the Palestinian people in a regular democratic process, the PLO’s struggle for the right to be recognized as the representative of the Palestinians relied on two principles: “Unity in the ranks,” in the sense that the PLO is the sole legitimate representative of the Palestinian people, who all must stand behind it and carry out its decisions unquestioningly, and “Unity of the message” – that the PLO is the only one who has the right to speak in the name of the Palestinian people, particularly toward outside bodies. Hamas publicly opposed both of these principles.

⁴¹ Mahmud al-Zahar, one of Hamas’s leaders, described Hamas’s lofty aspirations two months after its victory in the elections to the Palestinian Legislative Council in 2006: “The Hamas Movement is not interested in rewriting Palestinian history; the movement aspires to create a new history.” *Al-Jazeera*, March 27, 2006. <http://www.aljazeera.net/Channel/archive/archive?ArchiveId=330259>.

⁴² For further information on Bitawi’s role in the civilian infrastructure of the Hamas, see the discussion in this expert opinion regarding the Nablus Zakat Committee and regarding the *al-Tadamun* Society and the discussion on “the Charity Coalition.”

⁴³ Milstein, *The Green Revolution*, p. 179. Aviad, *Lexicon of the Hamas Movement*, p. 16. Mishal and Sela, *Zman Hamas – Alimut u-Peshara*, Hemed (1999), p. 46.

the backbone of command of Hamas and its resources, while absorbing key Zakat committees and charitable societies⁴⁴ in the West Bank, and where necessary also setting up new institutions.

Those organizations that constitute the *da'wa* infrastructure of Hamas are divided unofficially into two main categories:

- a) Zakat committees – these committees have been subordinate to the Palestinian Authority's Waqf Ministry since the PA's inception. Until 2007, supervision of the committees was loose, and thus Hamas succeeded in infiltrating its people into their ranks and controlling their ongoing administration. Since 2007 we have seen an ongoing attempt by the Waqf Ministry, headed by Bawatneh, the Minister for Waqf Affairs in the Palestinian Authority, to return control of the committees and their supervision to his department and to direct their activities toward the original purposes for which they were set up.
- b) Charitable societies (NGOs): some of those charitable societies were local and small, while others covered large areas or even the whole of the territories of the Palestinian Authority. These societies were under loose supervision of the Palestinian Interior Ministry, from which they received their license to operate.

The most important difference, on the other hand, was between organizations such as *Al-Mujama al-Islami* in Gaza (from which Hamas was created) or *al-Islah* in Ramallah (which was established by Hamas) and organizations (particularly *Zakat* committees) that Hamas adopted and took over gradually.⁴⁵

In 1991 a letter was sent to Hamas fund raiser, Shukri Abu Baker, who was convicted in the United States, for sending millions of dollars to Hamas,⁴⁶ in which it was written in reference to the Charitable Society in Hebron that “it is all ours.” The letter described the Hebron Zakat Committee (at that time) in the following words: “we have no one in it.”⁴⁷ This reflects the awareness of those contributing to Hamas as to the level of Hamas ties with certain committees at a specific period of time, as will be discussed further on in this expert report. The process of shifting social institutions in the Palestinian Authority to the auspices of Hamas was almost fully complete by the year 2000, when the Second Intifada broke out.⁴⁸

⁴⁴ In this expert report, the terms “Zakat committees” and “charitable societies” indicate institutions established in the Palestinian Territories with varying levels of affiliation to Hamas. These institutions assisted the terrorist apparatus of Hamas, as part of their humanitarian activity. Many of the organizations are subject to specific analysis in this opinion. The term “Zakat” means charity in Arabic. This is one of the five Pillars of Islam (Arkan al-Islam). The other four are: professing that Allah is the only God; prayer; the Ramadan fast; and pilgrimage to Mecca.

⁴⁵ From the late 1980s to the mid-1990s, Hamas was able to take control of many Zakat committees, due to their loose supervision by the Waqf Ministry.

⁴⁶ http://topics.nytimes.com/topics/reference/timestopics/people/b/shukri_abu_baker/index.html

⁴⁷ See *U.S. v. HLF, et al.*, 3:04-CR-240-G, GX 3-7.

⁴⁸ In this expert report, the term “Second Intifada” (also known as “al-Aqsa Intifada”) denotes the violent confrontation that broke out in late September 2000 between the Palestinians and Israel.

6. The *Marj al-Zuhur* Deportation⁴⁹

In spite of Israel's slow pace in identifying the danger inherent in Yassin and the Muslim Brotherhood, even before the Muslim Brotherhood became Hamas, the Israeli government ultimately reacted to the growing threat from Hamas by launching an extensive wave of arrests against Hamas operatives in 1988 and 1989, which included Yassin himself as well as many other senior Hamas members. In 1989 Israel continued with this policy when it officially declared Hamas to be a terrorist organization.⁵⁰ In December 1992, as a result of increased terrorist activity by Hamas, the government of Israel decided to deport 415 people, among them over 350 Hamas operatives, to Lebanon. This step later became known as the *Marj al-Zuhur* Deportation.⁵¹

The *Marj al-Zuhur* Deportation ultimately turned out to have been a mistake from Israel's point of view, since it earned broad condemnation from the international community⁵² and criticism from the Israeli legal system, which even set a time limit for the deportation. Ultimately the results of the deportation worked to Hamas's benefit. The *Marj al-Zuhur* Deportation was a formative moment in the history of Hamas and the Movement's mythology. It established its status as a leading Palestinian political organization and brought it to prominence in the Arab and international arenas. Those Hamas members who were deported to *Marj al-Zuhur* have a special place in the Movement's history, and are considered the backbone of the Hamas leadership. They are considered as those who actually took part in building the Hamas movement in its initial steps as a movement.⁵³

Furthermore, many of the deportees were, or became as a result of the deportation, heads of the Hamas *da'wa*.⁵⁴ The *Marj al-Zuhur* Deportation is also important in that it allowed senior Hamas operatives from Gaza and the West Bank to meet (in Lebanon) and establish direct contact with the Hamas leadership abroad, which was taking its initial steps at that time.⁵⁵ The deportation also assisted in unifying the Hamas leadership from different areas and allowed it to establish contact with Hizbullah,⁵⁶ from which Hamas learned and adopted terrorist methods such as the

⁴⁹ From here on, when individuals are identified as deportees to *Marj al-Zuhur*, the list of deportees from the B'Tselem website should be referred to: www.btselem.org/Download/199306_Deportation.Eng.doc.

⁵⁰ See Appendix No. 1 at pp. 58-101.

⁵¹ <http://www.maannnews.net/eng/ViewDetails.aspx?ID=214068>.

⁵² Thus, for example, it was reported in the *Independent*, that Britain pressured Israel not to carry out the deportations. In addition, the then UN Secretary-General, Boutros Boutros-Ghali, called on Israel to cancel the deportation orders. See: <http://www.independent.co.uk/news/deportations-kill-peace-talks-hamas-threatens-to-attack-civilians-after-israel-expels-417-palestinians-to-lebanon-despite-international-protests-1564133.html>.

⁵³ Milstein, *The Green Revolution*, pp. 14, 28, 60; <http://www.maannnews.net/eng/ViewDetails.aspx?ID=214068>

⁵⁴ It is interesting that approximately one tenth of the *Marj al-Zuhur* deportees were students and employees of the Islamic University of Gaza. See Shabi and Shaked, *Hamas: From Belief in Allah to the Road of Terror*, p. 75.

⁵⁵ Aviad, *Lexicon of the Hamas Movement*, p. 17.

⁵⁶ Hizbullah is a Lebanese terrorist organization defined by the United States as a Foreign Terrorist Organization ("FTO"). See <http://www.state.gov/s/ct/rls/other/des/123085.htm>.

use of suicide terrorists against Israel. The deportation also accelerated the establishment of the external leadership in Hamas and this was for a number of reasons: the need to create a leadership that would be out of reach of Israel, alongside the creation of a leadership vacuum with the arrest of senior Hamas personnel in the Palestinian Territories.⁵⁷

7. Consequences of the *Marj al-Zuhur* Deportation

The public condemnation on the part of the international community and the diplomatic pressure upon Israel that followed led to Israel agreeing to the return of the *Marj al-Zuhur* deportees to the Palestinian Territories⁵⁸ at the end of 1993. The return of the deportees significantly strengthened the position of Hamas as the opposition to the Palestinian Authority and the Oslo Accords, which established the framework for mutual recognition between the PLO and the State of Israel. In contrast to the PLO, Hamas ideology totally rejected recognition of Israel or peace agreements with it. This created a clear ideological rift between Hamas and the PLO, which was reflected in a wave of Hamas terrorist attacks against Israel in the years 1994-1996.

In 1996, under heavy pressure from Israel, the Palestinian Authority ("PA") (under the leadership of Yasir Arafat and the PLO), which had just been established, took severe steps against Hamas cells as a result of a wave of Hamas terrorist attacks that took the lives of 56 Israelis.⁵⁹ The following year, in September 1997, Israeli intelligence agents failed in an attempted assassination of the senior Hamas leader in Jordan at that time, Khalid Mashaal. The assassination was designed to strike at the external leadership of Hamas, whose importance was growing.⁶⁰ The Israeli agents were arrested in Jordan and subsequently freed in exchange for, among other things, the release of Ahmed Yassin from Israeli jail. That same year, the then head of Hamas's external leadership, Musa Abu Marzook, was arrested by the United States and was due to be extradited to Israel; instead he was freed because Israel withdrew the request for his extradition. The release of Yassin and Abu Marzook not only contributed to an additional rise in Hamas's reputation in the eyes of the Palestinian public; it also returned two of Hamas's most important leaders to their positions and breathed new life into the organization.⁶¹

⁵⁷ Milstein, *The Green Revolution*, p. 45; Mishal, Sela, *Zman Hamas*, pp. 89-90.

⁵⁸ In this expert report, the "Palestinian Territories" means the West Bank and the Gaza Strip.

⁵⁹ See the Israeli Ministry of Foreign Affairs web site:

http://www.mfa.gov.il/MFA/MFAArchive/2000_2009/2000/1/Terrorism%20deaths%20in%20Israel%20-%201920-1999.

⁶⁰ Mashaal subsequently became the supreme leader of Hamas (after the assassination of Yassin). In 1997 he was a figure whose importance was growing within the movement, since he operated in Jordan and Syria, which, to a large extent, were beyond Israel's reach. Aviad, *Lexicon of the Hamas Movement*, pp. 154-7.

⁶¹ For further information regarding Abu Marzook's central role in establishing Hamas's Political Bureau, and in breathing new life into Hamas's activities, see Shabi and Shaked, *Hamas. From Belief in Allah to the Road of Terror*, p. 154. See also: <http://www.palestine-info.info/arabic/Hamas/leaders/abomarzouq.htm>.

8. The Second Intifada

The Second Intifada (“al-Quds” or “al-Aqsa Intifada”), which broke out in September 2000, was an additional turning point in Hamas’s history. From that time, support by the Palestinian public for Hamas grew steadily (indicators of the growth in Hamas’s power can be found in its successes in the elections in the universities, in the elections for the trade unions, and later in municipal elections in 2005 and Legislative Council elections in 2006).

Hamas saw the fact that the Palestinian Authority (under the leadership of Yasir Arafat and the PLO) had turned to violence as proof of the justness of its policy of opposition to agreements with Israel. Even if we adopt the commonly held assumption that the leadership of the Palestinian Authority saw the violent attacks against Israel during the Second Intifada as a tactic aimed at improving its bargaining position in negotiations with Israel and the United States, in addition to being a mechanism aimed at restoring some of its waning legitimacy among the Palestinian public, it was ultimately Hamas that benefited from the renewal of extensive violence between the Palestinians and Israel.

As part of its repudiation of the peace process and during the course of the Second Intifada, the Palestinian Authority released from its jails and detention facilities hundreds of terrorists from the Hamas Movement. This policy expanded the ranks of Hamas and filled them with experienced senior operatives.

More importantly, the Second Intifada exposed the utter helplessness of the Palestinian Authority in terms of the care of the civilian population. Hamas, on the other hand, in fact offered a real and effective alternative to the Palestinian Authority’s civilian administration in a variety of areas⁶² through its own civilian infrastructure – the *da’wa* framework.⁶³

This expert report will subsequently discuss the strengthening of Hamas’s political standing among the Palestinians as a result of its *da’wa* institutions. These institutions served as a supportive framework for Hamas’s terror activities, including the use of suicide terrorists, in three main areas:

⁶² See Appendix No. 1, at pp. 117-118, which includes a Hebrew translation of a report in the newspaper al-Sharq al-Awsat, which includes the statement that Hamas is competing with the Palestinian Authority over providing services to the public.

⁶³ For further information regarding the central role of Hamas’s *da’wa* institutions, see below in this expert report.

- a. The *da'wa*'s educational institutions⁶⁴ contributed to the indoctrination of young Palestinians⁶⁵ into what became a "culture of martyrdom for Allah," while praising the religious virtues of those who sacrificed themselves in the framework of *Jihad* against Israel. Suicide terrorists earned a place of honor when they received special praise as martyrs (*shuhada*) – who spilled their blood for Allah (along with the blood of their hated Israeli victims).⁶⁶ The *da'wa* framework's contribution to education toward mass murder was of significant importance both in creation of the social environment that supported Hamas's violent goals, and in expanding the reservoir of recruits for carrying out terrorist attacks against Israel.⁶⁷
- b. The *da'wa* framework served as a tool for the transfer of money to orphans, widows and other relatives of suicide terrorists and movement prisoners, and thus provided a unique safety net for potential recruits, in that it responded to their concerns that their surviving relatives would be harmed economically as a result of their deaths or imprisonments.⁶⁸ In this way, Hamas's *da'wa* promised eternal salvation to potential recruits and material security to the families whom they would leave behind.⁶⁹ In 2001, Yassin, in an interview cited in the

⁶⁴ The *da'wa* institutions include kindergartens, schools, clubs, mosques. Quran recitation classes and student councils, most of which were controlled by Hamas in the course of the Second Intifada. The *da'wa* also funds student associations such as *al-Kutla al-Islamiya*, which is a key source for recruiting operatives into the *al-Qassam Brigades*. For example, during the first year of the Second Intifada, at least five students from *al-Najah* University carried out suicide terrorist attacks. Other suicide terrorists were students at Hebron Polytechnic University and at al-Quds Open University, including the suicide terrorist who carried out the attack on the bus in Haifa in March 2003, and a student who blew himself up at the entrance to a mall in Afula in May 2003. See: http://www.mfa.gov.il/MFA/MFAArchive/2000_2009/2004/1/Suicide+bombing-of+Egged+bus+No+37+in+Haifa+-+5-Ma.htm and also: <http://www.islamtoday.net/nawafeth/artshow-45-2288.htm>.

⁶⁵ For example, *al-Jam'iya al-Islamiya* published on its official web site pictures of the graduation ceremonies that it conducted in its kindergartens. One picture showed children dressed in military uniform, as they burned the flag of Israel and marched with plastic rifles (http://www.terrorism-info.org.il/malam_multimedia/html/final/eng/sib/12_04/interpal.htm). Another picture showed a young Palestinian girl raising her hands, which were covered in red paint. The picture is reminiscent of a scene from the lynching carried out by a mob in Ramallah of two Israeli reservist soldiers. See also the video clip from *U.S. v. HLF, et al.*, 3:04-CR-240-G, in Appendix No. 2, and the picture in Appendix No. 1, p. 119.

⁶⁶ The Hamas charitable societies also run summer camps, in which systematic indoctrination for hatred against Israel takes place. See details for each of the societies.

⁶⁷ A Hamas document seized by the IDF in the offices of the Islamic Charitable Society – Hebron demonstrates this point. The document notes that (Hamas) will invest efforts to transfer money to "martyrs" and prisoners, through the transfer of funds through charitable institutions. This is a central goal in the framework of efforts to transfer support funds to these institutions in such a way that the budgets will be allocated in the best possible way and with the aim of bringing about an improvement in the movement's operational level. See Appendix No. 1, pp 310-1.

⁶⁸ Hamas committees collect the names of their activists who were killed, with the aim of requesting economic aid from charitable societies abroad. The committees make recommendations to the charitable societies and individuals regarding orphans, for purposes of adoption, and relatives for the purpose of financial aid. See the orphan documents found at the Jenin Zakat Committee in Appendix No. 1, pp. 120-125. It should be noted that the definition given by Hamas to "orphans" is not limited to children without parents; this is a term defined by Hamas, and meaning children in need of Hamas's assistance.

⁶⁹ In order to blunt the sting of punitive and deterrent steps taken by Israel against those carrying out terrorist attacks (and their families), the *da'wa* societies assist in renting houses for the families of suicide terrorists whose

Washington Post publicly disclosed that the *da'wa* infrastructure distributed \$2-3 million dollars to the families of suicide bombers and prisoners. It was reiterated in the article that this activity reinforced the status of Hamas in Gaza and the West Bank.⁷⁰

On July 31, 2002, the German Ministry of the Interior sent a letter to the *al-Aqsa* Foundation in Germany,⁷¹ which included a description of the importance of the “martyr payments”:

The statement of intent by *al-Aqsa* E.V. to provide financial services to the families from which “martyrs” have come or will come is the same as consenting to suicide terrorist attacks. Furthermore the Foundation’s activities are designed – and intended – to remove from potential “martyrs” the concern for their families’ future material survival, or at least to lessen these concerns, with the aim of increasing their willingness to act as “martyrs” (“suicide missions”). The expectation, that through a suicide terrorist attack or other violent measure against the State of Israel, a person can not only assist the Palestinian cause, but can also ensure, and perhaps even improve, his family’s economic position, constitutes an important motivation for potential attackers. This in itself may lead to a decision to act, or may assist someone in finalizing the decision that he has already taken (psychological assistance).⁷²

- c. The *da'wa* infrastructure provided a reservoir of new recruits for suicide attacks and for Hamas’s terror and murder apparatus. Hamas used its *da'wa* infrastructure for recruitment, indoctrination and support for its operatives and their families. In this way, Hamas was able to carry out a series of suicide and other terrorist attacks against civilian targets in Israel between the years 2000 and 2005, thus becoming the best funded, most infamous and most deadly Palestinian terror movement.

The Palestinian Authority, whose weaknesses were exposed in the course of the Second Intifada, acted against Hamas under pressure from Israel and the United States. This activity mainly took the form of random arrests of Hamas leaders (generally for short periods), and interim measures by the Palestinian Monetary Authority (“PMA”) which froze, for a short time, the bank accounts of a number of Hamas charitable societies.⁷³

homes have been destroyed by the IDF, and in setting up “houses of mourning” in honor of terrorists who have been killed, in the buildings occupied by *da'wa* institutions. The societies do this to honor the killed terrorists, with the aim of praising their suicide attacks and establishing their “heroic” status. We would note further that the many wills left by suicide terrorists clearly indicate concern for the future of their family and relatives following the death of the terrorist – see Appendix No. 1, pp. 126-133. On the opening of a house of mourning at the Hebron Charitable Society, see details on the societies themselves.

⁷⁰ The *Washington Post*, “Palestinians Find Heroes in Hamas: Popularity Surges For Once-Marginal Sponsor of Suicide Bombings,” August 11, 2001.

⁷¹ The *al-Aqsa* Foundation in Germany is a key element in the Hamas infrastructure for the support of terror. It made use of humanitarian aid as a cover for support of Hamas. See <http://www.ustreas.gov/press/releases/js439.htm>

⁷² See Appendix No. 1, pp. 134-166.

⁷³ Only after the outbreak of violent confrontation between Fatah and Hamas, and after the violent takeover of the Gaza Strip by Hamas in 2007, did the Palestinian Authority (which was controlled by Fatah) carry out concrete steps to replace Hamas members who held positions in the Zakat committees in the West Bank. Even so, these

The Israeli security forces worked unceasingly at that time, in an attempt to break up the terror cells of the *Izz al-Din al-Qassam* Brigades, to arrest their operatives and in many instances to kill their senior leaders. In 2004, seven years following the release of Yassin from prison and twenty years after they had first arrested him for possession of weapons, Israeli security forces succeeded in killing Yassin. A short time later they also killed his long-time deputy and successor Abd al-Aziz al-Rantisi.

9. Hamas Expansion Following the Second Intifada

With the end of the Second Intifada, toward 2005, Hamas became a large popular movement, both in the Gaza Strip and in the West Bank, and was perceived by the Palestinians as free of corruption and attentive to the needs of the public. Following a series of successes in the elections for the trade unions and student unions in the Palestinian Territories, Hamas was especially successful in the 2005 elections for the local municipalities, in which it took control of the principal municipal councils. Subsequently Hamas won a decisive victory in the elections for the Palestinian Legislative Council on January 25, 2006, and in 2007 the Movement took control of the Gaza Strip following a violent confrontation with the Fatah movement, which was defeated.⁷⁴

10. The Structure of Hamas

As with the ideology and human elements of the Hamas Movement and its leadership, the Movement's structure also derived from the infrastructure of the Palestinian Muslim Brotherhood prior to Hamas's official establishment in 1987, and particularly the organizational structure of *al-Mujama al-Islami* in Gaza.⁷⁵ This structure was based on personal relationships between the leaders and not on a formal hierarchy.

As mentioned above, Ahmed Yassin was the charismatic leader of Hamas, and around him arose the Muslim Brotherhood Movement in Gaza, and subsequently Hamas in the Palestinian Territories. The senior leadership of *al-Mujama al-Islami* – and thus of the Muslim Brotherhood and Hamas – arose, in effect, from the inner circle of Yassin's close associates.

As stated above, with the establishment of Hamas at Yassin's home in December 1987, the other six founders of the movement were appointed to head regions in the Gaza Strip.

actions were carried out only because Fatah recognized – very late – the threat posed to it by Hamas's *da'wa* infrastructure.

⁷⁴ Israel withdrew unilaterally from the Gaza Strip in 2005, as part of its strategy of "disengagement." Contrary to expectations that the Palestinian Authority would fill the administrative void that was created, it was actually the strengthened Hamas Movement that directed events and finally took control of the Gaza Strip in June 2007.

⁷⁵ *Al-Mujama al-Islami* and its senior leaders, including Ahmed Yassin, are discussed in much greater detail later in this expert report.

In each of these regions Hamas operated targeted committees in a variety of fields: security, terror activity, directing popular activity (demonstrations and strikes), finance, prisoners and publicity. When Hamas began expanding its influence in the West Bank (beginning in 1988),⁷⁶ it also established similar committees there. Four principal committees were set up in the Palestinian Territories which operated as separate headquarters, one in the Gaza Strip and the other in the West Bank. These committees were: a Security Committee (in the Gaza Strip: based on *al-Majd*),⁷⁷ a Military Committee (in the Gaza Strip: based on *al-Mujahidun al-Filastiniyun*),⁷⁸ a Popular Activity Committee and a *da'wa* Committee.

In 1992 (or 1991, as stated on the *Izz al-Din al-Qassam* Brigades' web site), Hamas set up the *Izz al-Din al-Qassam* Brigades as its principal military and security force.⁷⁹ The rise in the power and centrality of Hamas's external leadership in the ongoing administration of Hamas, along with the need to lessen the risk of harm to Hamas's leadership, led to the decision to make the *Izz al-Din al-Qassam* Brigades directly subordinate to the headquarters abroad. Senior operatives in the *al-Qassam* Brigades, who were being pursued by Israel, received instructions to temporarily leave Gaza and cross the border into Egypt.⁸⁰ At the same time, Hamas began, under the leadership of Musa Abu Marzook, to receive most of its funding from Hamas societies established in the United States and Europe in the late 1980s, some of which relied on funds from the Palestinian diaspora; from contributions collected in the Gulf States; and from money that began to flow from countries such as Iran.

During the same period, Hamas began to establish magazines, publishing houses, internet web sites, and so on, in order to more effectively inculcate its message without having to rely exclusively on the mosques, social institutions, and written proclamations.⁸¹

While the organizational structure of Hamas became one that was headed by a leadership based abroad, the movement also developed a hierarchical structure that included the following institutions:

- **Advisory Council (*Majlis al -Shura*)**⁸² – its principal role was to offer an ethical-religious basis for Hamas activities. The Council numbered between 12 and 24 experts in Islamic law – most of them not Palestinians – living in various places throughout the world.

⁷⁶ Mishal, Sela, *Zman Hamas*, p. 60; Milstein, *The Green Revolution*, pp. 40, 180.

⁷⁷ Regarding *al-Majd*, see this expert report; Atef Adwan, *Al-Sheikh Ahmad Yassin*, Appendix No. 1, pp. 25-32; and Shaked and Shabi, *Hamas: From Belief in Allah to the Road of Terror*, p. 81.

⁷⁸ Regarding *al-Mujahidun al-Filastiniyun*, see this expert report; Atef Adwan, *Al-Sheikh Ahmad Yassin*, Appendix No. 1, pp. 25-32; and Shabi and Shaked, *Hamas: From Belief in Allah to the Road of Terror*, pp. 86-87.

⁷⁹ http://palestine-info.info/arabic/books/harb_sabaa/harb3.htm; <http://www.alqassam.ps/arabic/about.php>

⁸⁰ <http://www.alqassam.ps/arabic/sohdaa5.php?id=24>.

⁸¹ This issue is discussed in greater detail in Evan Kohlmann's expert report

⁸² *Al-Wasat*, November 30, 1992 (Appendix No. 1, p. 509-512).

In effect, the Council does not operate as a body; members of the Council express their opinions separately on issues presented to them by Hamas.⁸³

- **Political Bureau (*al-Lajna al-Siyasiya*)** – established following the second wave of arrests carried out by Israel against Hamas operatives in 1989.⁸⁴ Considered the supreme command body of Hamas.⁸⁵ Initially headed by Musa Abu Marzook.⁸⁶ This body numbers 15 members and is today headed by Khalid Mashaal.⁸⁷
- **Representative Offices Abroad** – liaison officers that foster the Movement's relations with the authorities in their countries of residence.⁸⁸
- **The Civilian Infrastructure Apparatus of Hamas known as *Da'wa*** – see details below.
- **The Interior Committee (*al-Lajna al-Dakhiliya*)** – this committee was responsible for implementing decisions of the Political Bureau in terms of directing Hamas's military activity in the Palestinian Territories.⁸⁹
- ***Izz al-Din al-Qassam Brigades* [*Kataib al-Shahid Izz al-Din al-Qassam*]** – Hamas's terror apparatus in the West Bank and Gaza Strip. It was and still is responsible for carrying out terrorist attacks against Israeli targets. The *al-Qassam* Brigades also took upon themselves the area of responsibility of *al-Majd* – the elimination of Palestinian collaborators.⁹⁰
- **The Popular Army (*al-Murabitun*)**⁹¹ – Hamas's armed militia, numbering approximately 5,000 operatives and organized on military lines, which is intended to replace

⁸³ <http://www.aawsat.com/details.asp?section=4&article=225093&issueno=9249>;
<http://www.palestine-info.info/arabic/hamas/hewar/meshaal2.htm>.

⁸⁴ <http://www.palestine-info.info/arabic/Hamas/leaders/abomarzouq.htm>;
<http://www.palestine-info.info/arabic/hamas/hewar/meshaal2.htm>.

⁸⁵ <http://www.palestine-info.info/arabic/hamas/hewar/meshaal2.htm>.

⁸⁶ On Abu Marzook's central role in establishing the Political Bureau and reviving Hamas activities, see Shabi and Shakd, *Hamas: From Belief in Allah to the Road of Terror*, p. 154. See also: <http://www.palestine-info.info/arabic/Hamas/leaders/abomarzouq.htm>.

⁸⁷ http://www.islamonline.net/servlet/Satellite?c=ArticleA_C&pagename=Zone-Arabic-News/NWALayout&cid=1239888380135.

⁸⁸ http://www.islamonline.net/servlet/Satellite?c=ArticleA_C&pagename=Zone-Arabic-News/NWALayout&cid=1239888380135; <http://www.palestine-info.info/arabic/hamas/hewar/meshaal6.htm>;
<http://www.palestine-info.info/arabic/Hamas/hewar/2005/7amdan05.htm>.

⁸⁹ <http://ikhwanonline.com/Article.asp?ArtID=6129&SecID=391>.

⁹⁰ See Mishal and Sela, *Zman Hamas*, p. 98. See also: <http://www.alqassam.ps/arabic/about.php>.

⁹¹ Hamas also established the "Operations Force" in 2006, under the command of Palestinian Interior Minister Said Siam. This is Hamas's "police" force in Gaza. See, e.g., http://www.palestine-info.com/arabic/hamas/hewar/2006/sa3eed_seiam/18_5_06.htm

the *al-Qassam* Brigades if and when Hamas realizes its ambition to control all of the Palestinian Territories.⁹²

- **The Palestine Religious Scholars Association (*Rabtat al-Alma fi Filasteen*)** – a body comprising those senior Islamic legal scholars in the Palestinian Territories who are identified with Hamas and the Muslim Brotherhood Movement.⁹³ The Association provides Hamas with religious legitimacy for its activities.
- **(Hamas's) Change & Reform Party (*Hizb al-Tareir wal-Islah*)** – this is the official name given by Hamas to its political party, which participated in the municipal and Legislative Council elections.⁹⁴
- **The Movement's Prisoners and Their Leadership** – there are about 2,500 prisoners identified with Hamas imprisoned in Israel, including a group of several hundred serving life terms, who are members of the *al-Qassam* Brigades.⁹⁵ From prison, these prisoners maintain contact with Hamas's political leadership in the Palestinian Territories⁹⁶ and constitute a group whose opinion is listened to by Hamas's leadership in the Palestinian Territories and abroad.⁹⁷

11. The Hamas *Da'wa* (Civilian Infrastructure)

a. *Da'wa* – General

Hamas used – and continues to use – its *da'wa* as a system of logistical support, aimed at promoting its position in the Palestinian Territories through social welfare activities, religious institutions and educational programs. The *da'wa* institutions are responsible for disseminating Hamas's ideology, including its support for violence and for *Jihad* against the Jews, and to expand the circle of potential recruits both for Hamas's political apparatus and for the *al-Qassam* Brigades.⁹⁸ In fact these institutions constitute a civilian framework for Hamas's terror apparatus.

⁹² <http://www.aawsat.com/leader.asp?section=3&article=317109&issucno=9753>;

<http://news2006.nana10.co.il/Article/?ArticleID=556311>;

<http://www.nrg.co.il/online/1/ART1/058/399.html>

⁹³ <http://web.archive.org/web/20080414222059/www.rapeta.org/message.asp>;

<http://web.archive.org/web/20080423000045/www.rapeta.org/directors.asp>;

<http://www.rapeta.org/fatwadetails.asp?ID=112>.

⁹⁴ <http://www.palestine->

[info.info/arabic/palestoday/reports/report2006_1/entkhabat06/entkhabat_tashrc3i_06/hewar_16_1_06.htm](http://arabic/palestoday/reports/report2006_1/entkhabat06/entkhabat_tashrc3i_06/hewar_16_1_06.htm).

⁹⁵ http://www.alarabiya.net/save_print.php?print=1&cont_id=55624.

⁹⁶ Hamas prisoners enjoy preferential treatment from the *da'wa*'s charitable societies while in prison. See for example the letter sent by Hamas prisoners to the Muslim Youth Society in Hebron, in Appendix No. 1, pp. 169-171.

⁹⁷ <http://www.aljazeera.net/NR/exeres/E85B9A20-BEBF-47FB-9FEA-5C5695A2656B.htm>.

⁹⁸ http://www.islamonline.net/servlet/Satellite?c=ArticleA_C&pagename=Zone-Arabic-Daawa/DWALayout&cid=1172571578799; <http://www.palestine-info.com/arabic/books/yaseen/y70-109.pdf>;
<http://www.shabak.gov.il/publications/study/Pages/dawaa-report.aspx>.

b. *Da'wa* – Ideology, Centrality⁹⁹ and Operational Logistics

The Hamas Charter demonstrates the centrality of Hamas's *da'wa* in the overall framework of *jihad*:

Section 15:

On the day that the enemies usurp a portion of the Muslim lands, ***Jihad becomes a personal obligation for every Muslim***. In response to the usurpation of Palestine by the Jews, **there is no escaping the need to raise the banner of *Jihad*, and this requires dissemination of Islamic consciousness among the masses, on the local, Arab and Islamic levels. The spirit of *Jihad* must be instilled in the heart of the [Islamic] nation, so that it confront its enemies and join the ranks of *Jihad* fighters.**

It is also necessary that scholars of religion, educators, and information and media people, as well as the educated public, and particularly the youth and the leaders of the Islamic movement, take part in raising the [Islamic-*Jihadi*] consciousness among the masses. It is essential that fundamental changes be made in the school curriculum, that will remove from it the influences of the ideological infiltration caused by the **orientalists and missionaries**, who began a surprise incursion into the region following the defeat of the Crusader armies by Salah a-Din al-Ayyubi. For the Crusaders understood that it was impossible to defeat the Muslims, unless they prepared the way for it, and this was through an ideological invasion that would confuse their thoughts, distort their heritage, and plunge a knife into their ideals, and [only] after that could the invasion be carried out by means of military force. This was the preparation for the imperialist invasion, as General Allenby declared upon his entry to Jerusalem: "Now is the end of the Crusades," [while] General Gouraud stood at the tomb of Salah a-Din and said: "Behold, we have returned, Salah a-Din." Imperialism assisted the ideological invasion and deepened its roots, and it still [assists in this]. All this paved the way for the loss of Palestine.

There is no escaping the need to instill the Palestine Problem into the minds of Muslim generations, [and to make clear to them] that it is a religious problem, and should be dealt with on that basis. For there are, in Palestine, places that are holy to Islam. The al-Aqsa Mosque is there, bound inseparably to the Great Mosque [in Mecca], as long as heaven and earth exist, by means of the night journey of the Prophet of Allah, the

⁹⁹ For example, Mohammed Hassan Sham'a, Yassin's associate and one of the founders of Hamas, declared that "the social aspect [of Hamas activity] in the Intifada is no less important than the informative and political aspects, since it constitutes the source of the Intifada's strength." Sham'a described the *da'wa* as "a lifeline for the firm stand and confrontation with the enemy." He also declared that "the material support provides the strength to persevere and fan the Intifada." <http://web.archive.org/web/20010820193623/http://islamonline.net/livedialogue/arabic/Browse.asp?hGuestID=6KYkth>

See also the comments by Yazuri in *Filasteen al-Muslama* of January 1998, Appendix 1, at pp. 172-174.

Prayer of Allah and His Blessing of Peace upon him, and his ascension to heaven from there [as it states in the Hadith:] “To dwell in the outlying regions for one day for the sake of Allah is better than this world and all that is within it. Again, a small place in Paradise is better than this world and all that is within it. The going and coming for the sake of Allah at the hour of dawn [for the sake of Allah] are better than this world and what [is found] in it” (as told in the [collections of Hadith] of al-Bukhari, Moslem, al-Tarmidhi and Ibn Maja). By He in Whose hand the soul of Mahammed is given [that is, Allah], how much do I desire to take part in the invasion for the sake of Allah and be killed, and then [if I am not killed, I would desire again] to fight and then be killed, and then [if I am not killed, I would desire again] to fight and then be killed” (as told by al-Bukhari and Moslem) (emphasis added).

Section 16:

The young Islamic generation in our region must be given an Islamic education, founded on the fulfillment of the commandments of the Faith.

Section 18:

She (the woman) must educate her sons to carry out the religious commandments as preparation for the role awaiting them in *Jihad*, and so attention should be given to the schools and the study materials through which the young Muslim woman receives her education.

Section 21:

One of the forms of social solidarity is the provision of assistance, material or moral, to every needy person... members of the Islamic Resistance Movement must view the public good as though it were their own.

As stated in the Hamas Charter, the *da'wa* framework constitutes an integral part of the “awakening” that Hamas is working to achieve, while ultimately leading to confrontation with “the enemies” and to “joining the ranks of the fighters.” Generally speaking, the leaders of Hamas did not hesitate to discuss the importance of the *da'wa* for the movement’s success. For example, one of the leaders of Hamas in Gaza, Mahmud al-Zahar,¹⁰⁰ told the news agency AP in 2003 that Hamas was “absolutely” prepared to lead the Palestinian people and that it had the (appropriate) infrastructure to assume leadership “politically, financially **and socially**” (emphasis added).¹⁰¹

¹⁰⁰ <http://www.aawsat.com/details.asp?section=4&article=517764&issueno=11115>.

¹⁰¹ AP, February 7, 2003. See Appendix No. 1 pp. 175-176

c. *Da'wa* and Terror

The *da'wa* system to which the Hamas Charter assigns great importance serves, in effect, as a cover for Hamas terror. Hamas, through its charitable societies, recruits terror operatives (including suicide terrorists); provides a safety net for the families of terror operatives, including direct financial aid (distribution of cash) and indirect assistance (health services, subsidized education and social activities).

Hamas's *da'wa* also supports the movement's terror operatives by allocating jobs to operatives or their families in the Zakat committees and charitable societies controlled by the movement and in other *da'wa* institutions. Following are examples of a number of terrorists, who were connected in various ways to charitable societies identified with Hamas:

- **Darin Abu Aisha**, female suicide terrorist, who carried out the terrorist attack at Makabim checkpoint in February 2002. She taught at the Center for Quran Study run by the Hamas *da'wa*.¹⁰²
- **Buhaij Ahmad Badr** worked as a clerk at the Ramallah Zakat Committee (Ramallah –Al Bireh Zakat Committee is one of the organizations reviewed in this report – see the review regarding it below). He was recruited into the terror organization of Hamas in Beit Laqiya, which was responsible for the suicide terrorist attacks at Café Hillel in Jerusalem.¹⁰³ (This terror attack is one of the attacks for which this lawsuit was filed against National Westminster bank.) **Majdi Mohammad Amro**, a graduate of the Hebron Polytechnic University and an employee of the Dura Islamic Charitable Society.¹⁰⁴ He was arrested on March 9, 2002, and convicted, among other things, of membership in a terror organization (*al-Qassam* Brigades); the murder of an Israeli civilian (on July 1, 2001); ties with terror operatives; possession of weapons and explosives; and dispatching suicide terrorist Muhammad Qawasmeh to carry out a suicide attack on a bus No. 37 in Haifa.¹⁰⁵ (This terror attack is one of the attacks for which this lawsuit was filed against National Westminster bank.)

¹⁰² Darin Abu Aisha volunteered to carry out a suicide attack, but Hamas rejected her. Subsequently she volunteered to carry out a suicide attack for Fatah, which she carried out on February 27, 2002, at Makabim checkpoint. Hamas subsequently agreed to make use of female suicide terrorists. <http://www.nytimes.com/2002/03/01/world/portrait-of-an-angry-young-arab-woman.html> and <http://www.washingtonpost.com/ac2/wp-dyn?pagename=article&node=&contentId=A5314-2002Mar22¬Found=true>.

¹⁰³ Badr was convicted and sentenced to 18 terms of life imprisonment. See: <http://www.alqassam.ps/arabic/special.php?id=1660>.

See also: <http://www.pmo.gov.il/NR/rdonlyres/1EED1581-0DD5-41A7-87DE-B37BE6EFFF9/0/prisoners.doc>.

¹⁰⁴ This society is affiliated with the Islamic Charitable Society – Hebron (that is one of the organizations reviewed in this report, see the review regarding it below)

¹⁰⁵ <http://www.alqassam.ps/arabic/asra3.php?id=143>.

- **Riyadh Hussein Abdallah Abu Zeid** worked for the *al-Nur* Charitable Society in 1988. At the beginning of 2000 he was arrested by the Palestinian security forces for assistance that he provided to a Hamas terror cell which had been caught with explosives in the town of Taibe in Israel. His position in the *al-Nur* Charitable Society included the provision of aid to the families of martyrs, to the wounded, and to prisoners (all of whom were involved in terrorist activity). He was in close contact with the commander of the *al-Qassam* Brigades, Salah Shehada, and often provided him with safe houses. In addition, he assisted and provided a hiding place for another senior operative in the *al-Qassam* Brigades, Mahmud Mutlaq Isa. An IDF force killed him on February 17, 2003.¹⁰⁶
- **Abd al-Rahman Hasan Abd al-Fatah Salah** joined the *al-Qassam* Brigades in the year 2000. He transported many suicide terrorists to the sites of their attacks, in conjunction with his work in the Jenin Zakat Committee. (Jenin Zakat Committee is one of the organizations reviewed in this report – see the review regarding it below). On June 25, 2002, he was arrested by Israel and sentenced to 25 years' imprisonment following a failed attempt by himself to carry out a suicide terrorist attack.¹⁰⁷
- **Ahmed Izat Hasan Mustafa** worked at the hospital belonging to the Jenin Zakat Committee. (Jenin Zakat Committee is one of the organizations reviewed in this report – see the review regarding it below.) He was arrested on May 25, 2002, and sentenced to 18 years' imprisonment for his membership in the *Izz al-Din al-Qassam* Brigades and for his assistance to terror operatives, including Nasr Jarar¹⁰⁸ and suicide terrorists.¹⁰⁹
- **Abd al-Rahman Ibrahim al-Aruri** was an operative in the *al-Qassam* Brigades, and worked at the Ramallah – al-Bireh Zakat Committee. (Ramallah –al-Bireh Zakat Committee is one of the organizations reviewed in this report – see the review regarding it below). He was deported to *Marj al-Zuhur* in 1992 and was killed by Israeli security forces a year later, on December 6, 1993.¹¹⁰
- **Mahmud Othman Asi**, an operative of the *al-Qassam* Brigades, was one of the *Marj al-Zuhur* deportees. His brother Ali Asi was a senior operative in the *al-Qassam* Brigades and was killed in 1994. *Mahmud Asi* was one of the founders of the *Qarawat Bani Hasan* Charitable Society (Salfit District), which is identified with Hamas. He was killed in battle with IDF forces after having fired upon an IDF vehicle.¹¹¹

¹⁰⁶ <http://www.alqassam.ps/arabic/sohdaa5.phpd?i=260>

¹⁰⁷ <http://www.alqassam.ps/arabic/asra3.php?id=46>.

¹⁰⁸ Nasr Jarar was the commander of the *al-Qassam* Brigades in the West Bank. He planned suicide terrorist attacks against Israelis. Jarar lost both his legs and a hand on his way to carrying out a terrorist attack in 2001. He was killed by the IDF in 2002. <http://www.palestine-info.info/arabic/Hamas/shuhda/2002/jarar/nasrjarar.htm>.

¹⁰⁹ <http://www.alqassam.ps/arabic/asra3.php?id=87>.

¹¹⁰ <http://www.alqassam.ps/arabic/sohdaa5.php?id=1255>.

¹¹¹ http://www.alqassam.ps/arabic/sohdaa5.php?sub_action=sara&id=1135.

- **Abdallah Qawasmeh**, a commander in the *al-Qassam* Brigades in Hebron, was responsible for dispatching suicide bombers to Israeli targets. He was killed by the Israeli security forces on June 16, 2003. His wife, Fathiya Razi al-Mityani, is the principal of the religious girls' school, controlled by the Islamic Charitable Society – Hebron. (Islamic Charitable Society – Hebron is one of the organizations reviewed in this report –see the review regarding it below). In an interview that she gave to the Hamas web site, Qawasmeh's wife praised the path that her husband, who was wanted by Israel for a long time, had chosen. She praised him and described him as a model of sacrifice and *Jihad*.¹¹²
- **Husni Zakariya al-Karaki**, a former member of the administrative board of the Islamic Charitable Society – Hebron (Islamic Charitable Society – Hebron is one of the organizations reviewed in this report –see the review regarding it below), was a Hamas military operative and was arrested for his involvement in various terror operations.¹¹³
- **Ali Hasan al-Rajabi**, an operative in the *Izz al-Din al-Qassam* Brigades, was first arrested by Israel's security forces in 1994. He was subsequently arrested a number of times.¹¹⁴ He was sentenced to 19 terms of life imprisonment for terror activity and dispatching suicide terrorists to carry out terrorist attacks against Israeli targets, including a suicide attack in Haifa (March 5, 2003). (This terror attack is one of the attacks for which this lawsuit was filed against National Westminster bank.) Up to his last arrest on March 27, 2003, he was a volunteer with the Muslim Youth Society in Hebron.¹¹⁵
- Those who argue that Hamas and its *da'wa* institutions were (and remain) the sole means of providing aid to needy Palestinians are wholly mistaken. The *da'wa* institutions do not operate in the customary way expected of charitable organizations in Western countries. These institutions constitute a key tool for Hamas in realizing its political plan, under which religious awakening, social activity and the murder of non-believers are woven together into a strong, coherent, ideological framework. In the Palestinian Territories there are Islamic charitable societies and non-religious charitable societies operating, which are not identified with terror organizations. These societies provide humanitarian aid to the needy in the Palestinian Territories. Following are a number of examples: the Society for the Treatment of the Blind in Nablus; the Welfare Society "*al-Murabitat*" in Qalqilya; Christian charitable societies in Bethlehem; the Bethlehem Central Zakat Committee, whose employees are

¹¹² http://www.alqassam.ps/arabic/special_internal.php?id=13.

¹¹³ <http://www.sabiroon.org/news/specialNewsDetails.php?code=1321&category=1>.

¹¹⁴ <http://www.alqassam.ps/arabic/asra3.php?id=82>.

¹¹⁵ The Muslim Youth Society ("*al-Shuban*") in Hebron was not considered in this expert report. This is another organization that is identified with Hamas' *da'wa*. This organization is closely connected with the Islamic Charitable Society in Hebron (discussed in this expert report) that a number of its board members and activists in its ranks are members of the Muslim Youth Association in Hebron as well.

religious Muslims identified with Fatah; and the *al-Bar* Society in Jericho; all of these offer humanitarian aid to the needy yet do not support terror.¹¹⁶

This is also true in regard to the Palestinian Agricultural Relief Committees and the Palestinian Medical Relief Committees, which started out as left-wing movements, and even as Marxist organizations affiliated with various Palestinian factions. These relief organizations operated, over the past five to ten years, for the benefit of needy Palestinians, without supporting or assisting in terror. As will be explained in greater detail below, the Hamas-identified organizations operate in a very different manner.

12. Sources of Funding for Hamas – Overview (with Emphasis on Funding for the Civilian Infrastructure, the *Da'wa*, in the Period Under Review)

Extensive, detailed and in-depth expert testimony, on the topic of Hamas's sources of funding, with emphasis on the foundations identified with Hamas that transferred money and funded the activities of the Zakat committees and charitable societies surveyed in the expert testimony above will be given on behalf of the plaintiffs by Mr. Matthew Levitt. I have read his book and generally agree with his analysis.

At the same time, since one of the important criteria for determining the Hamas identity of the entities discussed in my expert report is the identity of the sources of funding for those entities, I find it appropriate to briefly raise key points touching on this issue and in particular in relation to the identity of three dominant foundations transferring money to the entities discussed in this expert report: the Interpal Fund, the Union of Good (*Itilaf al-Khair*), and the French Comité de Bienfaisance et de Secours aux Palestiniens (French Committee for Charity and Aid to Palestinians) – CBSP.

The extent to which the transfers of funds on behalf of these foundations were connected to the Hamas identity of the Palestinian charitable institutions, can be learned from the reduction in funds transferred by these organizations to the Palestinian charitable institutions immediately following the reorganization of the charity system in the West Bank carried out by the Palestinian Authority in late 2007 and early 2008. When it became clear to the foundations that the Committees that had previously been controlled by Hamas had now passed to the control of Fatah or Palestinian Authority personnel, they stopped the transfer of funds to them, or cut them back greatly. Statements by the Palestinian Information Minister, and of residents and other operatives, attest to this pattern of behavior.¹¹⁷

¹¹⁶ <http://www.itihad-ucs.org/pages/english.html>.

¹¹⁷ According to residents of Tulkarem and members of the Tulkarem Zakat Committee, following the replacement of the Zakat Committee's board, its removal from Hamas's control and its subordination to Palestinian Authority oversight, the sums of money transferred to the Tulkarem Zakat Committee shrank, thus impairing the Zakat Committee's ability to fund large projects. The Information Minister in the Palestinian Authority's Fayyad administration, Riyadh al-Malki, stated that "the Hamas Movement used the charitable funds as a cover for

The establishment of the Hamas organization in 1987 and the expansion of its military activity, in parallel with the movement's civilian framework built up over the years – which we refer to as the *da'wa* framework and which later became an alternative for at least some of the functions that the Palestinian Authority was supposed to fill – necessarily also required an expansion of the organization's sources of funding and formalization of channels for transferring funds to the territories – Gaza and the West Bank.

In Hamas's early stages, the bulk of funds came to the Gaza Strip from Muslim Brotherhood sources in Jordan, including (and particularly) transfers of money for the purpose of directly funding terror, as Ahmed Yassin related in his interrogation after his second arrest in 1989.¹¹⁸ However, with the organization's expansion, its sources of funding became much more varied. With the shift of the center of gravity for funding to the United States, and the involvement of Musa Abu Marzook¹¹⁹ in rebuilding the movement in the early 1990s, the organization benefited from the flow of funds from the United States through the Holy Land Foundation (until 1992 – Occupied Land Fund) as well as other foundations such as Mercy International. This is alongside the flow of funds from other foundations in the Palestinian diaspora throughout the world, such as the Interpal Fund in London which was founded (in its new form) in 1994 (for details see below), the *al-Aqsa* Foundation in Germany and innumerable foundations in the Gulf States, with particular emphasis on Saudi Arabia. From the late 1990s through the beginning of the early 2000s (and more intensely since the beginning of the Second Intifada), Hamas's financial system has been run as an extensive international network.

The Movement's principal sources of funding, since the beginning of the 90s (the Iran-Hamas agreement of October 1992) are Iran;¹²⁰ charitable foundations (particularly members of the Union of Good); wealthy donors from Arab states, donations by Israeli Arabs, particularly the Islamic Movement in Israel and charitable bodies identified with it;¹²¹ and economic projects that allow self-funding by the various *da'wa* institutions.

smuggling large sums of money from abroad, in order to fund its military and political activities,” and that “it turned these committees into an economic empire.” One of the former members of the Zakat committees explained that “the new Zakat committees will lose their sources of funding both within and outside the country, since the foundations and private individuals who contributed to the Zakat committees do not rely on the Palestinian Authority to the same extent that they rely on us (i.e. Hamas).” These statements are based, *inter alia*, on the author's interview in April 2009 with Farouq Ibrahim Rashid Ghanim, the present Deputy Chairman of the Tulkarem Zakat Committee.

¹¹⁸ See the indictment against Ahmed Yassin, Appendix 1, pp. 44-56, and in Shabi and Shaked, Hamas: From Belief in Allah to the Road of Terror, p. 105.

¹¹⁹ See above in the present expert report.

¹²⁰ See the statement by Yitzhak Rabin, the late Prime Minister of Israel, who in an interview with Kol Yisrael on January 21, 1993, estimated that Iran provided Hamas with approximately 30 million dollars per year. See Appendix 3.

¹²¹ In this regard it should be noted that the head of the Northern Wing of the Islamic Movement in the State of Israel, Sheikh Raad Salah, and senior leaders of the Wing, were convicted, upon their own admission, of transferring funds to Hamas's Zakat committees and charitable organizations. This was as part of a plea-bargain signed with them on December 1, 2005. <http://www.justice.gov.il/MOJHeb/HalbantHon/Pirsumim>

We would note further that many of the charitable societies in the *da'wa* framework receive donations directly from various charitable foundations in the West and in the Arab and Islamic states.

The fact that the *da'wa*'s charitable bodies are considered ostensibly innocent civilian organizations allows them to be a magnet for donations that they later transfer directly to the field, and thus serve as a key source of funding for Hamas.

The scope of Hamas Movement's funding in the period under review, and particularly the scope of funding for the civilian infrastructure of the (Hamas) movement, has never been provided from any official source, but the scale of the funds entering the [Palestinian] Territories has been estimated in the tens of millions of dollars per year.¹²²

From documents seized in the course of IDF searches of the societies and Zakat committees in the years following 2000 and which were published in the open Israeli media, alongside information released by the security establishment at that time, indications are that dozens of charitable societies and foundations – close to 100 in number – were involved in transferring funds to Hamas institutions; alongside large societies and foundations such as the Interpal Fund (see details below), the Holy Land Foundation, the al-Aqsa Foundation, the CBSP (see details below), and the Union of Good - *Itilaf al-Khair* (see details below), there were dozens of charitable foundations operating, from Saudi Arabia, Kuwait, Jordan, other Arab countries, charitable foundations from South America, a number of foundations in Australia and South Africa, and a number of charitable foundations among Israeli Arabs.

Below we will examine the patterns of activity of a number of large foundations in the West whose connection with Hamas is clear and the scope of whose support of Hamas and its institutions is central to the organization's funding framework.

Interpal (Palestinian Relief and Development Fund) – Interpal is Hamas's key foundation in Europe for the purpose of raising money for its civilian infrastructure. The fund was established in 1981 in Manchester, Britain, by Essam Yusuf (a Hamas operative who until recently served as Director General of the Union of Good). In 1994 its name was changed to Palestinian Relief and Development Fund – Interpal. Chairing the board of trustees is Ibrahim Brian Hewitt, president of the Fund (a Briton who converted to Islam in 1981). Essam Yusuf (see above) ostensibly serves only as his deputy however, in effect, he is a dominant figure at the Fund. The Fund's

¹²² In a January 29, 2006 article in the newspaper *Globes* entitled "Black Money, Green Money," Lior Greenbaum quotes intelligence and assessment sources that reference a sum totaling approximately 80 million dollars for *da'wa* purposes; other estimates speak of over 100 million dollars. See <http://www.globes.co.il/news/article.aspx?QUID=1056,U1279809756058&did=1000055348>

method of operation is to transfer aid to local charitable bodies such as the Hamas *zakat* committees and charitable societies in the Palestinian Territories.¹²³

The Fund was declared an unlawful association in Israel in 1997 and in the territories in 1998; the same year, it was also declared a terror organization pursuant to the Prevention of Terror law. In August 2003, the United States Treasury Department determined that Interpal was identified with Hamas's terror activity and all of its assets in the United States were frozen. The central bank in Jordan also demanded that the banks in the Kingdom (September 2003) freeze all ties with senior figures in Hamas and with five societies among which Interpal was also included.¹²⁴ Action against bodies connected with Interpal was also identified in Australia. Britain itself opened an investigation against Interpal as a result of its being outlawed in the United States, but this investigation did not lead to the conviction of the fund, neither did a further investigation.¹²⁵

Essam Salah Mustafa Yusuf – Born in 1955. He came from the village of Burqa in Nablus. He left the area of the West Bank in 1967 and emigrated to Kuwait. From there he moved to Britain. He is considered the key senior Hamas operative in the effort to raise funds and transfer them to Hamas organizations in the Territories, by virtue of his position as deputy director of Interpal, and until the beginning of 2009 also as administrative director of the Union of Good. He holds an honorary doctorate from the Islamic University in Gaza (for his charitable activities and support for the institution; the university is one of Hamas's flagship institutions).¹²⁶ In an interview given by Dr. Essam Yusuf on June 19, 2005,¹²⁷ he emphasized the goals of the organizations in which he held key positions – Interpal and the Union of Good – to support the “firm stand (*sumud*) of the Palestinian people,” because this is a conflict between a plundering conqueror and **a people fighting a holy war to regain its rights**” (emphasis added). Essam Yusuf, in the same interview, defined Palestine as the front-line land (*ard al-ribat*) – an Islamic Quranic term defining land that Muslims must conquer from infidels and annex to the Islamic Khalifate in the framework of Holy War, *Jihad*. Thus Essam Yusuf himself defines the goals of the institutions that he heads as

¹²³ In this context, documents seized from charitable societies associated with Hamas indicate that Interpal transferred funds to Hamas operatives who were killed in the course of terror activity. Thus, for example, a document seized at the headquarters of the Preventive Security Service in the Bethlehem region confirms that the Fund transferred, through the Society for the Care of Orphans – a society identified with Hamas – funds for the orphans of Hamas operatives. See the seized documents in Appendix I at pp. 177-187 – documents that clearly indicate that Interpal money reached Hamas societies that were a cover for terror and to terror perpetrators and their relatives.

¹²⁴ See Appendix I, pp 58-101.

¹²⁵ It should be noted that both investigations focused solely on the Fund's sources of funding and financial administration, and not the uses made of the Fund's money in the [Palestinian] Territories, after reaching clearly Hamas-linked societies. A further investigation carried out recently in Britain, and whose findings were published on February 29, 2009, demanded that Interpal immediately cut its ties with the Union of Good because of the latter's identity. As a result, Essam Yusuf was forced to resign from his position as administrative director of the Union of Good. In this regard see Appendix I, page 188.

¹²⁶ See above in the present expert report.

¹²⁷ <http://almoslim.net/node/86723>.

support for clearly political aims, principal among them being to strengthen the Palestinians in the justified holy war (*Jihad*) against what he refers to as “evil.”

Union of Good (*Itilaf al-Khair*) – An umbrella body comprising approximately 50 radical Islamic charitable associations and foundations abroad. Established with the involvement of the Hamas leadership immediately following the outbreak of the violent confrontation (October 2000). Although established as an *ad hoc* organization for emergency aid to what was known as the Second Intifada, the organization became established as the central body for fundraising for the Hamas Movement to this day. Initially the Union was formed for a period of 101 days, but its dizzying success in raising funds for Palestinians institutionalized it, as we have said, and it is today the key channel for the Hamas movement’s funding, in particular funding for its civilian infrastructure.

The Union of Good was declared an unlawful association in Israel on February 25, 2002, and in the Palestinian Territories on June 30, 2002, on the basis of its being “part of the Hamas organization or supporting it and strengthening its infrastructure” (in the language of the declaration). The Union was also outlawed in the United States in November 2008. Documents seized by the IDF in the course of the Second Intifada show that the Palestinian Authority also sees the Union of Good as a body that supports Hamas.¹²⁸

As we have said, the organization comprises approximately 50 Islamic societies and foundations operating throughout the world (according to Essam Yusuf in an interview: 56 societies), some of them being foundations clearly identified with Hamas that were declared unlawful associations in Israel, such as Interpal (see above) and CBSP (see below). Another portion is radical fundamentalist Islamic foundations in the West and in Arab countries. The names of the members of the Union of Good were published on the Union’s internet web site and are listed in the appendix to this expert report.¹²⁹

The “Union” works with four districts in the Palestinian Territories, each of which is headed by a charitable society identified with Hamas to which the money is directed, and which divides the money among the various societies. Thus, for example, the *al-Tadamun* Charitable Society in Nablus, headed by senior Hamas operative Hamed Bitawi, who also serves as one of the three West Bank representatives on the Union of Good’s board of trustees,¹³⁰ serves to channel funds to societies in Nablus, Tulkarem, Jenin, and Ramallah. *Al-Islah* Society¹³¹ in Ramallah serves as a pipeline for directing the Union’s funds to Hamas – identified societies in Jerusalem, Ramallah

¹²⁸ See Appendix 1, pp. 189-193

¹²⁹ <http://web.archive.org/web/20070227160725/www.101days.org/arabic/modules.php?name=moassat>

¹³⁰

¹³¹ On the *al-Islah* Society, its activities, and its connection with Hamas, see below in this expert report.

and al-Bireh and in Jericho. The Islamic Charitable Society in Hebron¹³² channels funds to societies in the city of Hebron and its neighboring villages and to the town of Bethlehem and the surrounding district. **Dr. Salheb, who served as deputy chairman of the Islamic Charitable Society – Hebron is another “Palestine” representative on the board of trustees of the Union of Good.** In the fourth district – Gaza – the Union of Good established a very active, independent representative office, which channels the Union’s funds directly to charitable societies identified with Hamas. Thus, for example, during the course of 2003 alone, the Union’s representatives in Gaza transferred funds for projects of societies identified with Hamas totaling approximately one and a half million dollars. Among the beneficiaries were the Islamic University in Gaza (one of the Hamas Movement’s symbols), the Dar al-Arqam school (the Hamas’s flagship school, established by Ahmed Yassin), the various branches of the Islamic Society in Gaza, *al-Mujama al-Islami*¹³³ and other Hamas societies.

An examination of the people at the head of the association, responsible for its ongoing activities and belonging to its board of trustees, paints a picture in which the senior personnel of this association are Islamists, and of whom some are identified as senior Hamas operatives.

At the top of the list is the director of the Union of Good, **Sheikh Dr. Yusuf al-Qaradawi** – one of the most radical scholars of Islamic law, born in 1926 in Egypt. In his youth he already supported the ideas of the Muslim Brotherhood as taught by Hassan al-Banna, and because of his opposition to British rule and later to the secular regime of Gamal Abd al-Nasr, and his subversion and incitement against these regimes, he was imprisoned for lengthy periods in Egyptian jails.¹³⁴ In 1961 he emigrated from Egypt to Qatar (where he lives to this day). In 1977 al-Qaradawi established a faculty for *Shari’a* Studies at Qatar University, and also established an institute for the research in the Sunna. These institutions gave him added authority in connection with the legal rulings that he gave, such as his many legal rulings that justify suicide terror, including permission for women to participate in terrorist suicides [attacks].¹³⁵

The Hamas Movement often relies on al-Qaradawi’s legal rulings in matters of current import and often turn to him to obtain legal rulings which are published from time to time in Hamas’s official newspapers (such as *Filasteen al-Muslama*). Qaradawi also served as a religious legal

¹³³ Regarding *al-Mujama al-Islami*, the Islamic Society, and *al-Salah*, and their being part of the Hamas infrastructure and the foundation on which the Movement was built, see below.

¹³⁴ On the direct connection between the Muslim Brotherhood Movement and the Hamas Movement, and the fact of Hamas being a wing of the Muslim Brotherhood in Palestine, see above in this expert report.

¹³⁵ For a selection of al-Qaradawi’s radical statements in praise of *Jihad* and suicide terror, see Appendix 1, p.

194; see also: http://www.memri.org.il/cgi-webaxy/sal/sal.pl?lang=hc&ID=107345_memri&act=show&dbid=articles&dataid=1118 and http://www.memri.org.il/cgi-webaxy/sal/sal.pl?lang=hc&ID=107345_memri&act=show&dbid=articles&dataid=1501

All of the statements in the above links are translated by MEMRI – the Middle East Media Research Institute.

advisor for very practical matters touching directly on the conduct of suicide terrorists. Thus, in a response to a question on religious legal matters, Qaradawi stated that the participation of women in suicide terrorist attacks is not only permitted but even desirable,¹³⁶ and that it is permitted for a woman to deviate from the rules that obligate her in daily life, from the point of view of preserving her modesty, to carry out the suicide [attack](for example, in his ruling, Qaradawi permits women to travel for the purpose of carrying out the suicide [attacks] without being escorted by a male relative, and is even lenient in regard to covering her head and wearing a veil). Qaradawi regularly appears in the intra-Arabic media particularly on *al-Jazeera*.¹³⁷

Until 2009,¹³⁸ the operational director of the Union of Good was **Essam Salah Mustafa Yusuf**, who also serves as a trustee of Interpal.¹³⁹ Essam Yusuf is identified as a senior Hamas operative in Britain. Along with him on the Union's board of trustees are three senior Hamas operatives from the West Bank:

Sheikh Hamed Bitawi – A senior Hamas operative, one of the *Marj al-Zuhur* deportees, chairman of the Palestine Religious Scholars Association and chairman of the *al-Tadamun* Charitable Society, a member of the Palestinian Legislative Council for Hamas in the Nablus district.¹⁴⁰

Dr. Azam N'uman Salhab – A senior Hamas member from the Hebron district, one of the *Marj al-Zuhur* deportees, imprisoned in Israel a number of times, member of the Palestine Religious Scholars Association, served as deputy chairman of the Islamic Society in Hebron, member of the Palestinian Legislative Council for Hamas in the Hebron district.¹⁴¹

¹³⁶ *Filasteen al-Muslama* (Hamas journal published in Britain), March 2002.

¹³⁷ Regarding his radical and anti-Semitic attitudes toward the Jews, we can learn from an appearance on *al-Jazeera* on January 28, 2009, in which he justified the Holocaust of European Jewry and in the same breath stated that the Nazi Germans were not fully successful and that the solution to the Jewish problem is to carry out another holocaust. In 1997 Sheikh Qaradawi established another body called the "European Council for Fatwa and Research" of which he serves as its chairman, and this allows him to also be involved in Muslim issues in Europe. Among the dozens of rulings by Qaradawi on current issues, Qaradawi also issued a ruling in which he justified the transfer of charity funds for terror organizations, including to the Hamas movement. Thus, al-Qaradawi combines the religious legal sphere, in which he justifies the ideology of Hamas with emphasis on suicide terror, with the practical sphere of heading the largest and most central organization funding Hamas. Regarding his involvement in the day to day practical sphere, see Appendix No. 1, p 194 (W_S095891) in which there is an interview from al-Jazeera, from April 14, 2002, in which he calls for contributions for the families of suicide terrorists and justifies suicide terror attacks.

¹³⁸ Regarding his retirement from the Union at the demand of the British authorities, as a condition for his continued membership in Interpal, see Appendix No. 1, p. 188.

¹³⁹ Regarding Interpal and the role of Essam Yusuf in the Fund, see above.

¹⁴⁰ For an expanded profile of Bitawi, his activities, his central role in Hamas, and his radical statements, see below in this expert report.

Basam Nihad Ibrahim Jarar (Abu Amar) – Born in 1950, from Jenin, living in al-Bireh, a long-standing senior Hamas operative, one of the *Marj al-Zuhur* deportees, member of the Palestine Religious Scholars Association, detained a number of times by Israel, under arrest in Israel since September 2005.

Thus, the Union of Good has for years supported the gamut of Hamas's civilian infrastructure bodies, among them the majority of organizations appearing in this expert report. Among other things the Union transferred funds to the *al-Tadamun* Society for the purpose of distributing and transferring them to the families of terrorists and suicide terrorists from all of the organizations (Hamas and others). Similarly, evidence has been found of the transfer of funds to the Jenin and *Tulkarem Zakat* Committees, to the *al-Islah* society in Ramallah, to the *Ramallah-al-Bireh Zakat* Committee (all of which are societies clearly identified with Hamas), funds which assisted the framework supporting Hamas terror, and some of which even reached the movement's terror operatives.¹⁴²

CBSP (Comité de Bienfaisance et de Secours aux Palestiniens) – France – CBSP, Hamas's targeted fund in France, began operating in 1990 as a French organization with allegedly humanitarian intentions. Like other entities affiliated with the Union of Good, it also operated directly, and as a member of the Union of Good, with entities that were part of Hamas's civilian infrastructure, such as the Jenin Zakat Committee, the Nablus Zakat Committee, the *al-Tadamun* Charitable Society – Nablus, the *al-Islah* Society Ramallah & Al-Bireh, [REDACTED] the *al-Salah* Society– Gaza, *al-Jam'iya al-Islamiya (The Islamic Society-Gaza)* and *al-Mujama al-Islami*. Thus CBSP, a targeted Hamas foundation, realized its goal of supporting Hamas's civilian infrastructure which supports Hamas's military activity. It shall be noted that among the most prominent projects supported by CBSP are summer camps for associations that support Hamas, camps which, as indicated below, Hamas uses to disseminate its indoctrination in support of terror.

The targeted fund of the Hamas in France, CBSP was declared an unlawful association in Israel in 1997 and in the Palestinian Territories in 1998. That same year, it was also declared a terror organization pursuant to the law on the Prevention of Terror. The Committee, as we have said, is a member of the Union of Good and is also included (August 2003) in the American Executive Order No. 13224 directing that the assets of persons and entities connected with terror be frozen.¹⁴³ In this context, a representative of the Committee, Ali Jabara, gave an interview to *Al-Jazeera*, in which he stated that 35,000 people in France contribute approximately 5 million Euros per year to Palestine. Since September 11, 2001, the Committee has faced obstacles raised by the banks. The United States placed the committee on its list of institutions supporting terror in August 2003. As a result, Jabara said that the French bank, where the committee's funds were

¹⁴² For details, see this detailed expert report on the various societies. For evidence of the ties of the societies to the Union of Good, *see*, for example, Appendix No. 1, pp. 195-199.

¹⁴³ <http://www.ustreas.gov/press/releases/js672.htm>.

deposited sought to close its account, and it was only the intervention of the Central Bank that prevented this move from being implemented; in addition, Palestinian banks asked not to receive funds from the Committee.

Al-Mujama al-Islami (The Islamic Center) - Gaza

History

As noted above, *al-Mujama al-Islami* (the Islamic Center)¹⁴⁴ was established in 1973 by Ahmed Yassin, the founder of Hamas and the organization's spiritual leader. The Center was founded by the Muslim Brotherhood as a voluntary religious-social organization, and subsequently, in 1979, received a license from the Israeli military administration in the Gaza Strip. The foundations, infrastructure, and key operatives of *al-Mujama al-Islami* laid the basis for the establishment of the Hamas organization, the future growth and expansion of Hamas in the Gaza Strip, and later throughout the Palestinian arena.¹⁴⁵

Both *al-Mujama al-Islami* and *al-Jam'iya al-Islamiya* (the Islamic Society), which was founded three years later, in 1976, opened branches throughout the Gaza Strip, but they were not militant from the outset. Thus, for example, *al-Mujama al-Islami* initially focused primarily on establishing mosques which served as centers for religious, social, educational, cultural and political activities. For about a decade, the Muslim Brotherhood organization focused on the development of *al-Mujama al-Islami* and its branches to serve as a foundation for the organization in the Gaza Strip. Nonetheless, in the eighties a change took place in the nature of the organization's activity, when under the leadership of Ahmed Yassin and his colleagues in *al-Mujama*, militant activity commenced whose climax was reached during the takeover of the Islamic University (IUG).¹⁴⁶ Israel did not immediately identify the threat inherent in the Muslim Brotherhood and its institutions such as *al-Mujama al-Islami*. When Israel did identify, after some delay, the threat posed by the Muslim Brotherhood, it began to arrest members of the organization who were involved in violent activity. Yassin himself was arrested in 1984 (on June

¹⁴⁴ In this expert report, the terms "*al-Mujama al-Islami*," "the Islamic Center" and "the Islamic Complex" are interchangeable.

¹⁴⁵ Among experts dealing with Hamas, there is no dispute regarding the centrality of *al-Mujama al-Islami* for Hamas's infrastructure. See, e.g., Milstein, *The Green Revolution*, pp. 26, 48, 93; Aviad, *Lexicon of the Hamas Movement*, pp. 14, 136-137; Mishal and Sela, *Zman Hamas*, pp. 37, 42-46. See also Appendix No. I, pp. 44-56 – the indictment against Ahmed Yassin.

¹⁴⁶ The most important achievement of *al-Mujama al-Islami* in its process of consolidation was its takeover of the Islamic University of Gaza in 1983, and its transformation into *al-Mujama*'s main power base, and later that of Hamas. This process, described above in this expert report, included the dismissal of lecturers who were not identified with *al-Mujama al-Islami* and its aims, the appointment of lecturers who were members of *al-Mujama al-Islami* in their place, the appointment of a member of the Muslim Brotherhood to head the University, and the appointment of a Board of Governors representing *al-Mujama al-Islami*. From the nineties, the Islamic University of Gaza has been identified with Hamas, and has served as its principle source for recruitment of people into the organization's ranks, including into the ranks of the *Izz al-Din al-Qassam* Brigades. Similarly, as noted above, more than ten percent (47) of the *Marj al-Zuhur* deportees were employees, administrators or students at the Islamic University of Gaza. See Shaked, Shabi, *Hamas*, pp. 71-75; Mishal, Sela, *Zman Hamas*, pp. 45-46; Inbari, *Broken Swords*, pp. 62-63; Milstein, *The Green Revolution*, pp. 20, 29, 34, 38.

15) on the charge of possession of weapons.¹⁴⁷ His associate, Abd al-Rahman al-Timraz, was arrested for his role in the establishment of a secret terror organization named *al-Mujahidun al-Filastiniyun* – which was founded prior to Hamas and later merged into it.¹⁴⁸ Another close associate of Yassin's, Abd al-Aziz al-Rantisi, who was a partner in the establishment of *al-Mujama al-Islami*, was arrested by Israel in 1988 and sentenced on December 19, 1989, to thirty months imprisonment for his part in the founding of Hamas.

In 1980, a branch of *al-Mujama al-Islami* was established in Khan Yunis.¹⁴⁹ In that same year a number of kindergartens, which belonged to the organization in Gaza, were established. In 1985, *al-Mujama al-Islami*'s al-Aqsa School was built in Khan Yunis. Shortly after the organization's establishment, an additional seven branches were set up throughout the Gaza Strip. These branches were run by people who later would become the founders of Hamas, including al-Rantisi (the branch in Khan Yunis Refugee Camp) Khalil al-Quqa (the branch in Shati Refugee Camp) and Abd al-Fatah Dukhan (Nusairat branch).¹⁵⁰

Declarations and Government Actions Taken Against *al-Mujama al-Islami*

Israel

Due to its central role as a supporter of Hamas's *Jihad* activity, *al-Mujama al-Islami* was declared an unlawful association by the Israeli Minister of Defense on February 25, 2002,¹⁵¹ and by the commander of the IDF's Central Command¹⁵² on June 30, 2002.¹⁵³

On a number of occasions, Israel's security forces arrested and imprisoned senior members of *al-Mujama al-Islami*, including some of the *Marj al-Zuhur* deportees, who will be discussed later in this report. Some of the arrests arose directly from the terrorist and incitement activities of these senior personnel.

United States

On May 29, 2007, the United States Department of Justice identified *al-Mujama al-Islami* as an "organization that operates on behalf of, or under the control of, Hamas" in the list of unindicted co-conspirators in the criminal case of United States v. Holy Land Foundation.¹⁵⁴

¹⁴⁷ See Shabi and Shaked, *Hamas*, p. 78, and see also Atef Adwan, Sheikh Ahmad Yassin – His Life and his Jihad – Appendix No. 1, pp. 25-32.

¹⁴⁸ See above in this expert report.

¹⁴⁹ <http://web.archive.org/web/20070810013040/www.islamoj.org/define.asp>

¹⁵⁰ For the branches and those who headed them, see above in this expert report.

¹⁵¹ <http://www.mod.gov.il/pages/general/pdfs/terror.pdf>. See also U.S. v HLF et al., 3:04-CR-240-G, GX 006-0104, and Appendix No. 1, pp. 58-101.

¹⁵² Since 1994, with the transfer of powers to the Palestinian Authority, the head of Southern Command no longer issues military orders declaring associations as unlawful.

¹⁵³ For the order declaring *al-Mujama al-Islami* and other charitable societies and zakat committees as outlaw organizations, see Appendix No. 1, pp. 58-101.

Palestinian Authority

Ironically, the central role played by *al-Mujama al-Islami* in Hamas made it harder for the Palestinian Authority to act against it in a decisive, public manner. This is because *al-Mujama al-Islami* provided essential social services for the benefit of the Gaza population, and any action taken against it by the Palestinian Authority would have affected the population's ability to receive these services and would have created hostility toward the Authority. Nonetheless, the Palestinian Authority occasionally arrested,¹⁵⁵ and at times even humiliated, senior Hamas figures connected with *al-Mujama al-Islami* – generally after Hamas had carried out a particularly severe terrorist action which led to public condemnation in Israel and as a result Israeli pressure on the Palestinian Authority.

In an unusual, exceptional and noteworthy step, the Palestinian Authority acted against 16 Hamas associations, foremost among them being *al-Mujama al-Islami*, the Islamic Charitable Society and the *al-Salah* Society, when it decided on their closure on September 25, 1997, as a result of American, Israeli and international pressure on the Authority to act immediately to stop suicide terror.¹⁵⁶

On January 6, 2002, the Palestinian Monetary Authority directed the Palestinian banks to report on the sums of money held in the accounts of *al-Mujama al-Islami* and required them to consult with it prior to withdrawing funds from those accounts.¹⁵⁷

On August 23, 2003, the Palestinian Minister of Internal Security took official action against Hamas and identified *al-Mujama al-Islami* as part of Hamas. The following day the Palestinian Monetary Authority temporarily froze *al-Mujama al-Islami*'s bank accounts. In the Short Order forwarded on August 24, 2003, by then Prime Minister and Minister of the Interior Mahmoud Abbas to the Palestinian Prosecutor-General, the freeze on the accounts was justified on grounds of "security issues" and "the requirements of the public good." In a letter sent in parallel with the Order by then Palestinian Minister of Security Mohammed Dahlan to the then Minister of the Economy, Salam Fayyad, he noted explicitly that these steps were taken against the "Hamas organization" and described the demand to freeze the accounts as "stopping support for Hamas institutions."¹⁵⁸ Nevertheless, public outcry¹⁵⁹ in the Palestinian Territories led the new Palestinian Cabinet to officially cancel the freeze order on November 17, 2003.¹⁶⁰

¹⁵⁴ U.S. v. HLF, *et al.*, 3:04-CR-240-G – Appendix No. 1, pp. 200-210.

¹⁵⁵ Among those arrested were al-Rantisi, Ibrahim Fares al-Yazuri, Muhammad Hasan Sham'a and Muhammad Salch Taha.

¹⁵⁶ See Appendix No. 1, pp. 211-214. See also al-Rantisi's statements against the attempt to place obstacles in the way of the associations – Appendix No. 1, p. 215.

¹⁵⁷ See Appendix No. 1, pp. 500-501.

¹⁵⁸ W_S094993-4 and W_S094995.

¹⁵⁹ On November 10, 2003, the internet news portal, "Islam On-Line" published a report on a demonstration that had taken place that day in protest against the freezing of the bank accounts of 12 charitable organizations. The report can be read at: <http://www.islamonline.net/arabic/news/2003-11/10/article11.shtml>. The report states that the

Leadership

From its establishment, *al-Mujama al-Islami* was a significant Muslim Brotherhood stronghold, and from the founding of Hamas, it was operated by individuals who were identified with Hamas. In fact, some of the members of *al-Mujama al-Islami*'s leadership who ran the organization during the relevant period of time, were senior leaders of Hamas in Gaza. Other members were all known as operatives of the Hamas's *da'wa*. Following are details of the most important key figures in *al-Mujama al-Islami*:

- **Ahmed Yassin:** Yassin, one of the founders of Hamas and the founder of *al-Mujama al-Islami*, joined the Muslim Brotherhood in the Gaza Strip in 1955. Yassin was arrested by the Egyptians in 1966 for his membership in this organization¹⁶¹. In 1968 he was appointed to the leadership of the Muslim Brotherhood in the Gaza Strip, after Isma'il al-Khaldi, who had served as leader of the local wing in Gaza, left the [Gaza] Strip. In the seventies Yassin established *al-Mujama al-Islami*.¹⁶² Yassin headed the administrative board of *al-Mujama al-Islami*, and was involved in all practical aspects of the organization from its founding in 1973 until his first arrest by Israel in 1984.¹⁶³ From then, although his daily involvement in

Palestinian Authority (technically, the Palestinian Monetary Authority) had directed the freezing of the accounts on August 24, 2003, after it had been pressured to do so by the United States and Israel.

¹⁶⁰ It is doubtful whether the Palestinian Monetary Authority indeed unfroze all the accounts on November 17, 2003. On May 4, 2005, the internet daily "*Dunyat al-Watan*," based in Gaza, published a report on infringements of the rights of Palestinians. According to the report, on March 21, 2004, a Palestinian court instructed the PMA to unfreeze the funds of *al-Mujama al-Islami*, but the PMA did not heed the instructions of the court. On March 27, 2004, the PMA instructed the banks to freeze the accounts of 39 charitable organizations and institutions in Gaza. Finally, on April 6, 2004, the PMA instructed the banks to implement the order of the court. See <http://www.alwatanvoice.com/arabic/content-21133.html>.

For associations which funds were frozen, see:

<http://www1.albawaba.com/ar/%D8%B3%D8%A7%D8%AE%D8%B1%D9%88%D9%86/%D8%A7%D9%84%D8%A7%D8%B3%D8%B1-%D8%A7%D9%84%D9%85%D8%AD%D8%AA%D8%A7%D8%AC%D8%A9-%D8%AA%D8%AA%D8%B8%D8%A7%D9%87%D8%B1-%D8%B6%D8%AF-%D8%A7%D9%84%D8%B3%D9%84%D8%B7%D8%A9-%D8%A7%D8%AD%D8%AA%D8%AC%D8%A7%D8%AC%D8%A7-%D8%B9%D9%84%D9%89-%D9%82%D8%B1%D8%A7%D8%B1-%D8%AA%D8%AC%D9%85%D9%8A%D8%AF-%D8%A7%D8%B1%D8%B5%D8%AF%D9%87-%D8%A7%D9%84%D8%AC%D9%85%D8%B9%D9%8A%D8%A7%D8%AA-%D8%A7%D9%84%D8%AE%D9%8A%D8%B1%D9%8A%D8%A9>

¹⁶¹ Inside HAMAS: The Untold Story of the Militant Islamic Movement, by Zaki Chchab p. 17.

¹⁶² Yassin's prominent role in *al-Mujama al-Islami* was never kept secret. For example, in an article in *Time Magazine*, dated February 1, 1988, entitled "The Voice of Islam in Gaza," Yassin is described as "paralyzed from the neck down from the age of 15 as a result of a sports injury... In spite of his disability, he administers *al-Mujama al-Islami*, a community organization that builds mosques and funds cultural activities." Similarly, an article in the December 19, 1992, issue of the *Economist* noted: "Ahmed Yassin, the wheelchair-bound founder of the fundamentalist Palestinian Islamic movement Hamas, is in prison for kidnapping and murder. Yassin, a former member of the Muslim Brotherhood, founded the Islamic Center in 1973 and Hamas in 1987." Further examples are plentiful in the Israeli and Arabic press. From 1987 onwards, Yassin gained broad recognition as the leader of Hamas; in this regard, see also Appendix No. 1, p. 216, and *al-Mujama al-Islami* was recognized as an entity established by Yassin and identified with Hamas.

¹⁶³ Zaki Chehab, Inside HAMAS: The Untold Story of the Militant Islamic Movement, p. 19.

the organization's activities lessened, he remained the supreme authority within the organization.¹⁶⁴ Yassin was arrested in 1984 after founding *al-Mujahidun al-Filastiniyun*,¹⁶⁵ and was sentenced to 13 years' imprisonment.¹⁶⁶ He was released in 1985 as part of the "Jibril Prisoners' Exchange."¹⁶⁷ Upon his return to Gaza, Yassin founded *al-Majd*.¹⁶⁸

On December 9, 1987,¹⁶⁹ with the outbreak of the First Intifada, Yassin gathered six of his close friends at his home, and together they decided on the establishment of Hamas.¹⁷⁰ In January 1988, Yassin established a branch of Hamas in the West Bank,¹⁷¹ and on August 18, 1988, the Hamas Charter, formulated by Yassin, was published.¹⁷² In 1989 Yassin was arrested a second time, tried and sentenced to life imprisonment for his role in planning the murder of two Israeli soldiers.¹⁷³ In 1997, Yassin was released from prison once more, as a result of the Mashaal affair.¹⁷⁴

Upon his return to Gaza, Yassin rebuilt his standing within the Hamas leadership. On August 22, 2003, the United States declared him a Specially Designated Global Terrorist for his involvement in Hamas.¹⁷⁵ On March 22, 2004, Yassin was killed by Israel's security forces. To this day, Yassin has remained an object of admiration for Hamas supporters, who see him as a source of authority and inspiration for the continuation of their *Jihad* against Israel.

¹⁶⁴ The exact biographical details regarding Ahmed Yassin, including the dates of his joining the Muslim Brotherhood, his arrest in Egypt, his expulsion to Gaza, the power struggles surrounding his takeover of the leadership of the Muslim Brotherhood in the Gaza Strip, the founding of *al-Mujama*, the founding of Hamas and his arrests over the years, rely mainly on Atef Adwan, *Al-Sheikh Ahmad Yassin – His Life and his Jihad* (being Yassin's official biographer – see Appendix No. 1, pp. 25-32). Cross-referencing and verification of details was done as follows: the official Hamas website: www.palestine-info.info/arabic/hamas/leaders/yaseen.htm; Shaked and Shabi, *Hamas*; as well as: Milstein, *The Green Revolution*, p. 188; Aviad, *Lexicon of the Hamas Movement*, pp. 116-120; Sela and Mishal, *Zman Hamas*, pp. 39-42, 55-57, 85-90, and others. Regarding his terrorist activity, see Appendix No. 1, pp. 44-56 – the indictment against Ahmed Yassin.

¹⁶⁵ *Al-Mujahidun al-Filastiniyun* (the Palestinian Holy Warriors) was an underground militant organization. See above in this expert report.

¹⁶⁶ *Shaykh Ahmad Yasin and the Origins of HAMAS*, by Ziad Abu-Amr, p. 239

¹⁶⁷ See above in this expert report.

¹⁶⁸ *Al-Majd* was a quasi-military organization which assassinated people who collaborated with Israel and who were accused of moral crimes and breaking Islamic law. See above in this opinion.

¹⁶⁹ *Inside HAMAS: The Untold Story of the Militant Islamic Movement*, by Zaki Chehab p. 2.

¹⁷⁰ Yassin was listed as an unindicted co-conspirator by the United States Department of Justice in the course of the criminal case against the Holy Land Foundation, since he was "a Hamas leader in the Palestinian Territories." See Appendix No. 1, pp. 200-210.

¹⁷¹ *Inside HAMAS: The Untold Story of the Militant Islamic Movement*, by Zaki Chehab p. 28.

¹⁷² See Appendix No. 1, pp. 312-327.

¹⁷³ Appendix No. 1, pp. 44-56: 1989 indictment against Yassin.

¹⁷⁴ See above in this expert report.

¹⁷⁵ <http://www.ustreas.gov/press/releases/js672.htm>

• **Abd al-Aziz al-Rantisi:**¹⁷⁶ Al-Rantisi was one of the seven founders of Hamas, and one of the organization's key leaders in the Gaza Strip.¹⁷⁷ Al-Rantisi served as a member of *al-Mujama al-Islami*'s administrative board and founded the organization's Khan Yunis branch¹⁷⁸. He also taught medicine at the Islamic University of Gaza.¹⁷⁹ In 1983 he attempted to organize a tax revolt against the Israeli military administration in the Gaza Strip, for which he was arrested¹⁸⁰. With the founding of Hamas in 1987, al-Rantisi was appointed to head the military wing in the southern districts of the Gaza Strip.¹⁸¹ This appointment led almost immediately to his arrest and imprisonment by Israel between 1988 and 1992.¹⁸² In 1992 he was temporarily deported, along with other senior members of Hamas, to *Marj al-Zuhur*, where he served as Hamas's chief spokesman to the Western media.¹⁸³ Upon his return from *Marj al-Zuhur*, al-Rantisi was again arrested by Israel and sentenced to three years' imprisonment.¹⁸⁴ In 1997 he was released to Gaza, which was then under Palestinian Authority rule.¹⁸⁵

In March 1998, al-Rantisi was arrested by the Palestinian Authority and held for a period of 15 months for his continued activities related to Hamas.¹⁸⁶ During the Second Intifada he publicly and explicitly encouraged Hamas operatives to carry out *suicide actions* against Israel; he praised those who responded to the call for "self-sacrifice" and preached ceaseless war that would end with the destruction of Israel.¹⁸⁷ On August 22, 2003, the United States declared al-Rantisi to be a Specially Designated Global Terrorist because of his involvement in Hamas.¹⁸⁸ Following the killing of Yassin on March 22, 2004, al-Rantisi was declared his successor and appointed as leader of Hamas in the Palestinian Territories. On April 17, 2004, al-Rantisi was killed by Israel's security forces.

¹⁷⁶ For further information on Abd al-Aziz al-Rantisi, his position as a Hamas leader, his ties with the Hamas leadership and the organization's terrorist wing, and on his arrests by the Israeli authorities and the Palestinian Authority, and his militant positions – see: www.alqassam.ps/arabic/special.php?id=4925; http://www.alqassam.ps/images/userfiles/image/special_files/rantisi/artecles/artecle2.htm; Milstein, *The Green Revolution*, p. 189; Aviad, *Lexicon of the Hamas Movement*, pp. 241-143.

¹⁷⁷ Al-Rantisi was listed as an unindicted co-conspirator by the United States Department of Justice in the course of the criminal case against the Holy Land Foundation, since he was "a Hamas leader in the Palestinian Territories." See Appendix No. 1, pp. 200-210.

¹⁷⁸ <http://www.palestine-info.info/arabic/hamas/leaders/rantisi.htm>

¹⁷⁹ *Id.*

¹⁸⁰ *Id.*

¹⁸¹ Salah Shehadea headed the military wing in the northern districts.

¹⁸² <http://www.palestine-info.info/arabic/hamas/leaders/rantisi.htm>

¹⁸³ *Id.*

¹⁸⁴ http://web.archive.org/web/20041227132407/http://www.ipc.gov.ps/ipc_e/ipc_e-1/c_News/news2004/2004_04/115.html

¹⁸⁵ *Id.*

¹⁸⁶ <http://www.palestine-info.info/arabic/hamas/leaders/rantisi.htm>

¹⁸⁷ <http://israelcmb.org/press/terror/2001082200.html>

¹⁸⁸ <http://www.ustrcas.gov/press/releases/js672.htm>

- **Ibrahim Fares al-Yazuri (Abu Hazem):**¹⁸⁹ Born in 1941, al-Yazuri was under arrest in Egypt between 1965 and 1966 because of his membership in the Muslim Brotherhood. He was one of the founders of *al-Mujama al-Islami* in the seventies and a member of the organization's administrative board of from its inception.¹⁹⁰ With the founding of *al-Mujama al-Islami*, al-Yazuri served as head of the organization's health committee. Al-Yazuri served as Chairman of *al-Mujama al-Islami* following Yassin's arrest and imprisonment in 1984. Al-Yazuri, who taught at the Islamic University of Gaza, was one of the seven founders of Hamas.¹⁹¹ Less than a year later he was sentenced to 26 months imprisonment in Israel because of his Hamas-related activities. He was subsequently arrested a number of times by the Palestinian Authority (following terrorist attacks carried out by Hamas against Israel). His son, Muaman, was killed by the Israeli security forces in the assassination of Ahmed Yassin on March 22, 2004.¹⁹²
- **Muhammad Hasan Sham'a:**¹⁹³ Sham'a was involved in the establishment of *al-Mujama al-Islami* and was in charge of the organization's public relations.¹⁹⁴ Subsequently he was one of the seven founders of Hamas and one of its political leaders.¹⁹⁵ With the founding of Hamas, he was put in charge of its activities in the Shati [Refugee] Camp¹⁹⁶ (he was also heavily involved in the establishment of the Dar al-Arqam School – an institution that is considered the flagship among Hamas's educational institutions) and four years later

¹⁸⁹ For further information on al-Yazuri, his central role in Hamas and his involvement in the founding of *al-Mujama al-Islami*, see www.alqassam.ps/arabic/special_files/entelaqa/01/03.htm; Milstein, *The Green Revolution*, p. 165; Aviad, *Lexicon of the Hamas Movement*, p. 116; see also the interview that he gave in January 1998 to the newspaper Filastin al-Muslima, in which he discussed the importance of Hamas's civilian shell for carrying out terror activities and for increasing the number of supporters of the movement – Appendix No. 1, pp. 172-174. Another interview, on his involvement in the establishment of Hamas, see http://www.alqassam.ps/arabic/special_files/entelaqa/01/03.htm; see also Appendix No. 1, pp. 217-220.

¹⁹⁰ See *The New York Times*, November 7, 1993, which quotes al-Yazuri and notes that he is identified with Hamas and with *al-Mujama al-Islami*: "'Our actions speak louder than a hundred sermons in the mosque,' said Ibrahim al-Yazuri, a pharmacist in the leadership of *al-Mujama al-Islami*, an Islamic group founded in Gaza in the seventies. Hamas, a militant offshoot of *al-Mujama al-Islami*, suddenly appeared when the Palestinian uprising in the occupied territories began in December 1987." See also Shaked, *Hamas: From Belief in Allah to the Road of Terror*, Jerusalem, Keter 1994, p. 32.

¹⁹¹ Al-Yazuri was listed as an unindicted co-conspirator by the United States Department of Justice in the course of the criminal case against the Holy Land Foundation, since he was "a Hamas leader in the Palestinian Territories." See Appendix No. 1, pp. 200-210.

¹⁹² http://www.palestine-info.com/arabic/spfiles/suhada_2005/yaseen3/njlahoh.htm

¹⁹³ For further information on Sham'a, his involvement in the founding of *al-Mujama al-Islami* and his being one of the founders and key leaders of Hamas, see Milstein, *The Green Revolution*, p. 166; Aviad, *Lexicon of the Hamas Movement*, p. 248; and also http://www.alqassam.ps/arabic/special_files/entelaqa/01/03.htm

¹⁹⁴ See Shabi and Shaked, *Hamas: From Belief in Allah to the Road of Terror*, p. 32.

¹⁹⁵ http://web.archive.org/web/20070301142605/http://www.palestine-info.net/Arabic/spfiles/suhada_2005/yaseen3/hasan.htm

¹⁹⁶ See Shabi and Shaked, *Hamas: From Belief in Allah to the Road of Terror*, Jerusalem, Keter 1994, pp. 34-35.

he was among the deportees to *Marj al-Zuhur*.¹⁹⁷ Although he was arrested by the Palestinian Authority in 1995 and 1998, Sham'a was one of the heads of the negotiations between Hamas and the Palestinian Authority over Hamas participation in the local elections in 1996.¹⁹⁸

- **Issa Khalil al-Nashar (Abu Ali):**¹⁹⁹ Al-Nasr was one of the seven founders of Hamas and to this day remains one of the senior political leaders of the movement. Prior to that (beginning in the eighties when he returned from studying engineering at the University of Ein Shams in Egypt), he was involved in activities of *Al-Mujama al-Islami*. With the creation of the Hamas movement, he was appointed by Ahmed Yassin as responsible for the Rafah region.²⁰⁰ In 1988, he was arrested by Israel for a brief period of time for his membership in Hamas. Four years later (in 1992), he was among those deported to *Marj al-Zuhur*. In November 1995, he participated in the creation of the National Islamic Salvation Party and served as head of its political bureau. In parallel to that, he acted as an engineer for the municipality of Rafah. In 2005, he was on top of the Hamas list (Reform and Changes) in the municipal elections for Rafah and won first place (he did not take office immediately, due to disagreements with Fatah). After June 2007, with Hamas taking control of the Gaza Strip, he was appointed as head of Rafah on behalf of Hamas, a position he still currently holds. In September 2006, his son, Ali, who was an operative of the military wing of Hamas, was killed by IDF forces.

- **Khalil Isma'il Ibrahim al-Khaya:**²⁰¹ Al-Khaya served as Deputy Chairman of *al-Mujama al-Islami* in the Gaza Strip between 2002 and 2005.²⁰² He served as Chairman of the Hamas faction in the Palestinian Legislative Council in the years 2006-2007, and was one of the best known Hamas leaders in the Gaza Strip. He is a member of the Palestine Religious Scholars Association.²⁰³ Al-Khaya, who received a doctorate in Islamic Law from the University of Sudan and lectures in Islamic Law at the Islamic University of Gaza, was imprisoned by Israel three times between 1980 and 1982 and once more in 1991 for activities

¹⁹⁷

<http://web.archive.org/web/20010625043625/http://www.islamonline.net/livedialogue/arabic/Guestev.asp?hGuestID=6KYkth>

¹⁹⁸ See *Jerusalem Post*, January 29, 1996: "... Two Hamas leaders, Muhammad Sham'a and Dr. Mahmud al-Zahar, met with PA Chairman Yasir Arafat, Mahmoud Abbas (Abu Mazen), Jamil Surani and Salim Zannun, who serves as spokesman for the Palestinian National Council..."

¹⁹⁹ On the utmost importance of Al Nashar in Hamas, and his involvement in the activities of *Al-Mujama Al-Islami*, on his being one of the founders of Hamas, his closeness to Ahmed Yassin, and his activities in the Salvation Party and other diverse details on his biography, see Milstein, *The Green Revolution*, pp. 176-7; Aviad, *Lexicon of the Hamas Movement*, pp 162-3, Sela and Mishal, *Zman Hamas*, p.62. And <http://vb.arabseyes.com/t65363.html>

²⁰⁰ Milstein, *The Green Revolution* p.34, Aviad, *Lexicon of the Hamas Movement*, p163.

²⁰¹ For further information on al-Khaya, his central role in the Hamas leadership during the period under discussion, and his ties with *al-Mujama al-Islami*, see Milstein, *The Green Revolution*, pp. 150-151, and Aviad, *Lexicon of the Hamas Movement*, p. 100.

²⁰² W_S005663

²⁰³ http://www.arabdecision.org/show_cv_5_6_2_1_5_577738286.htm

connected with Hamas. His son Hamza²⁰⁴ was killed by the IDF when attempting to launch Qassam rockets toward the western Negev.²⁰⁵

- **Abd al-Fatah Dukhan:**²⁰⁶ Dukhan was one of the seven founders of Hamas.²⁰⁷ He served as head of the *al-Mujama al-Islami* branch in Nusairat Refugee Camp and was one of the *Marj al-Zuhur* deportees. For the past seven years he has served as a member of the Palestinian Legislative Council as part of Hamas's Change & Reform Party.
- **Khalil al-Quqa:**²⁰⁸ Al-Quqa was one of the leaders of the Muslim Brotherhood in the Gaza Strip. He was one of the founders of *al-Jam'iya al-Islamiya* and headed the *al-Mujama al-Islami* branch in Shati. He was also one of the first to join the Hamas Movement (Al-Quqa was deported by Israel to Lebanon in 1988, and from there he moved to Tunis and later Egypt. Two years later he was expelled from Egypt (1991) to the United Arab Emirates, where he died of natural causes in 2005.
- **Muhammad Saleh Taha (Abu Ayman):**²⁰⁹ Taha, born in 1938, and one of the senior figures in the Islamist stream in the Gaza Strip, took part together with Ahmed Yassin in the founding of *al-Mujama al-Islami* and served as a member of the organization's Administrative Council. He was arrested on a number of occasions, both by Israel and by the Palestinian Authority, for his Hamas-related activities,²¹⁰ and was deported to *Marj al-Zuhur* in 1992 along with al-Rantisi and Sham'a. He has served as a lecturer at the Islamic University of Gaza.
- **Osama al-Mazini:**²¹¹ Born in Gaza in 1966, he was one of the heads of Hamas's political leadership and one of the movement's prominent spokesmen. Al-Mazini served as a

²⁰⁴ Regarding the death of Hamza, son of Legislative Council member Khalil al-Khaya, see www.aljazeera.net/forum/archive/index.php/t-109089.html and Aviad, Lexicon of the Hamas Movement, p.100.

²⁰⁵ http://www.nytimes.com/2008/02/29/world/africa/29iht-29midcast.10560024.html?_r=1

²⁰⁶ Dukhan headed the Nusairat branch of *al-Mujama al-Islami* in Gaza, which will be discussed elsewhere in this expert report. Regarding Dukhan's central role in Hamas, his being one of the founding fathers of the movement, and other biographical details, see Milstein, The Green Revolution, p. 150, and also Aviad, Lexicon of the Hamas Movement, pp. 76-77 where his sons' intensive activity in the service of terror are highlighted. For more information on the man and his sons, see the chapter on *Al-Jamia Al-Islamiyah*.

²⁰⁷ Islamic Fundamentalism in the West Bank and Gaza, by Ziad Abu-Amr, p. 63.

²⁰⁸ For further information on al-Quqa, see Milstein, The Green Revolution, p. 170, and also Aviad, Lexicon of the Hamas Movement, pp. 220-229.

²⁰⁹ Regarding Taha, see Milstein, The Green Revolution, p. 164; Aviad, Lexicon of the Hamas Movement, pp. 111-112; and The New York Times issue of March 4, 2003.

<http://www.nytimes.com/2003/03/04/international/middleeast/04MIDE.html?sep=1&sq=Mohammad%20Taha&st=csc>.

²¹⁰ <http://www.palestine-info.info/arabic/feda/taha.htm>

²¹¹ Regarding Mazini, the extent of his centrality in Hamas, his ties with *al-Mujama* and to the *al-Salah* Society in Gaza, see Milstein, The Green Revolution, p. 165; Aviad, Lexicon of the Hamas Movement, p. 140. See also the article in Jerusalem Post, dated July 27, 2009, in which he is described as a senior Hamas operative in contact with Israel regarding the kidnapped soldier, Gilad Shalit. See also http://www.palestine-info.info/arabic/hamas/hewar/2006/8_7_06.htm.

member of the Administrative Council of *al-Mujama al-Islami* and of that of *al-Salah*, as well as Deputy Chairman of the Administrative Council of Dar al-Arqam.²¹² He has served as a lecturer in the Department of Psychology at the Islamic University of Gaza.²¹³ He is married to Yassin's daughter.²¹⁴ Al-Mazini was arrested many times by Israel and by the Palestinian Authority.²¹⁵

- **Nizar Muhammad Awd-Allah:** Born in 1957, he is an engineer by profession and a long-term operative in Hamas. One of Ahmed Yassin's close associates, he was involved in the affair of the murder of Israeli soldiers Sasportas and Saadon, for which Yassin was sentenced to 13 years' imprisonment. Awd-Allah is a member of Hamas and a senior operative in *al-Mujama al-Islami*.²¹⁶ Awd-Allah was appointed as leader of *Izz al-Din al-Qassam* in Gaza following the arrest of Salah Shehada in 1988.²¹⁷
- **Maryam Muhammad Yusuf Farhat:** Farhat was elected in 2006 to the Palestinian Legislative Council as part of Hamas's Change & Reform Party.²¹⁸ In 1981 she supervised the women's activities in *al-Mujama al-Islami* and it was under these circumstances that she met Ahmed Yassin.²¹⁹ Farhat encouraged her son to carry out a suicide attack and was photographed with him before he departed for the attack.²²⁰

Activities

The *da'wa* infrastructure of *al-Mujama al-Islami* is an extensive social platform that encompasses numerous aspects of daily life, including education (through a network of schools, including kindergartens),²²¹ religious education in the mosques (given by graduates of the Islamic University of Gaza),²²² free health services, an alternative system of courts based on

²¹² http://www.palestine-info.info/arabic/hamas/hewar/2006/8_7_06.htm

²¹³ *Id.*

²¹⁴ *Id.*

²¹⁵ *Id.*

²¹⁶ <http://www.alyaum.com/issue/article.php?l=462620&IN=12290>; see also Aviad, Lexicon of the Hamas Movement, p. 190.

²¹⁷ Shabi and Shaked, Hamas: From Belief in Allah to the Road of Terror, p. 139.

²¹⁸ About Maryam Farhat, also known by the nickname Mother of Three Martyrs, see Milstein, The Green Revolution, p. 219, and http://www.palestine-info.info/arabic/palestoday/press/new8/om_nedal.htm

²¹⁹ <http://www.alqassam.ps/arabic/dialogue.php?id=196>

²²⁰ http://www.palestine-info.info/arabic/palestoday/press/new8/om_nedal.htm

²²¹ The leaders of *al-Mujama al-Islami*, who later founded Hamas, saw the return of Muslims to Islam as a gradual process, to be carried out by means of comprehensive education from kindergarten age to adulthood, with emphasis on teaching people who did not have the benefit of an education. As an organization from the school of the Muslim Brotherhood, *al-Mujama al-Islami* emphasized the commandments of Islam, including the giving of charity (*zakat*), and made use of them to preach and disseminate its ideology in Palestinian society. See Appendix No. 1, pp. 221-223.

²²² Among the basic and significant *da'wa* institutions of *al-Mujama al-Islami*, we may include mosques. Between the years 1967 and 1989, the Islamic charitable societies, under the leadership of *al-Mujama al-Islami*, succeeded in almost trebling the number of mosques in the Gaza Strip, from 77 to 200. The vast majority of the

Islamic law, religious ceremonies during the festivals, humanitarian aid to the needy and programs for women. As part of its attempts to assist women, *al-Mujama al-Islami* established the Young Women's Muslim Association.²²³

Identification with Hamas

On the basis of all of the above, we see a clear connection, almost a oneness, between *al-Mujama al-Islami* and Hamas, a fact that was publicly known and stated in both the local and the Western media.²²⁴ Noteworthy among the activities of *al-Mujama al-Islami*, is the education of children in the spirit of Hamas terror, both in kindergartens and in *al-Mujama*'s summer camps, assistance in rebuilding houses destroyed by the IDF,²²⁵ and direction of resources for the benefit of the families of terrorists who were killed.

In addition, an FBI wiretap at the Philadelphia Conference in 1993²²⁶ caught the words of Dr. Mu'in Shabib, a Hamas operative,²²⁷ which stressed the close connection between *al-Mujama al-Islami* and Hamas:

The principal organization known to be affiliated with us is the Islamic University of the Gaza region, and we will speak later regarding solutions. We mention it because it is a real wound in our heart. **Number two, the Islamic Complex, which was founded in 1973 and received a license in 1976. The activities of the Complex were then more comprehensive.** The Islamic Society, which was founded in 1976. The *al-Salah* Society in the region (Gaza), which supervises the sacrifices and other matters. The Young Women's Muslim Association and the *al-Wafa* Society for the Care of the Elderly, the orphanage, a number of charity committees, a number of social service institutions which received new licenses, such as the Institution for Law and Justice, which cares for the prisoners.²²⁸

mosques were private (that is, they belonged to associations identified with Hamas). According to one source, in 40% of the mosques in the Gaza Strip, there was an *al-Mujama al-Islami* notice on the wall. See IDF, Civil Administration, in *Islamic Activity in the Gaza Strip*, p. 15. The societies made use of the mosques as a convenient, secure environment to carry out their activities. In this regard, see Appendix No. 1, pp. 44-56, which includes the indictment against Ahmed Yassin; Item 12 in the indictment indicates the use of mosques in the Gaza Strip for the purposes of terror activity.

²²³ See Appendix No. 1, pp. 225-231.

²²⁴ The Globe and Mail, "Hamas Evolves from Political to Military Group - Background / Islamic Resistance Movement", by Patrick Martin, April 14, 1994.

²²⁵ See Appendix No. 1, p. 224 - from *al-Ayyam*, August 10, 2003, which reports on the presence of senior *al-Mujama al-Islami* and Hamas figures, Yassin, Rantisi and Saqer Abu Hein, at a ceremony distributing aid to the owners of homes that had been destroyed by the IDF.

²²⁶ In October 1993, less than a month after the signing of the Oslo Accords between Israel and the PLO, about 20 people met in Philadelphia, Pennsylvania, to discuss the approach to be taken by the Muslim Brotherhood in the United States in light of the Oslo Accords. The Federal Bureau of Investigation (FBI) found out about the meeting, and obtained a warrant that allowed it to monitor the discussions, which included a presentation by Muin Kamel Muhammad Shabib (a/k/a Mu'in Shabib). See <http://nefaoundation.org/miscellaneous/HLF/WatsonMemo.pdf>

²²⁷ See Shabi and Shaked, *Hamas: From Belief in Allah to the Road of Terror*, p. 303.

²²⁸ See *U.S. v HLF et al.*, 3:04-CR-240-G, 016-0059.

Funding

Al-Mujama al-Islami enjoys the support of charitable associations and institutions, including Islamist institutions, some of which were outlawed in Israel, and a number of which were declared unlawful associations in Western countries. Many of these institutions are located in Arab countries, such as Saudi Arabia, Qatar, and Jordan; others are located in European countries. *Al-Mujama al-Islami* also received support from the Holy Land Foundation in the United States before it was declared a terrorist organization by the United States administration and its assets frozen in 2001.

Following is a partial list of some of the more notable radical Islamic charitable organizations that transfer aid to *al-Mujama al-Islami*:

- **Le Comite de Bienfaisance et de Secours aux Palestiniens (CBSP)** – France (declared an unlawful association by Israel in 1997 and terror organization in 1998)
- **Interpal**²²⁹ – in Britain (declared an unlawful association by Israel in 1997 and terror organization in 1998)²³⁰
- **The Union of Good** (*Itilaf al-Khair*) – Lebanon/Saudi Arabia (declared an unlawful association by Israel in 2002)
- **Palestine Charitable Committee** (“IICO”) – Kuwait (declared an unlawful association by Israel in 2008)
- **Chairmanship of the World Islamic Charity Association** – Kuwait
- **Human Appeal International** – United Arab Emirates (declared an unlawful association by Israel in 2008)
- **Committee for the Support of the Intifada** – United Arab Emirates
- **The Saudi Committee in Support of the Intifada al Quds** – Saudi Arabia (declared an unlawful association by Israel in 2008)
- **Islamic Zakat Supporting Committee for Palestinian People** – Jordan (declared an unlawful association by Israel in 2008)
- **The World Assembly of Muslim Youth (“WAMY”)** – Saudi Arabia (declared an unlawful association by Israel in 2002)

229

[REDACTED]

- *Al-Aqsa* Foundation – Germany²³¹ (declared an unlawful association by Israel in 1997 and terror organization in 1998)

Conclusions

On the basis of the essential role played by the senior leaders of *al-Mujama al-Islami* in the *da'wa* activities of Hamas (including the fact that many of its founders are also the founders of Hamas); on the basis of the blatant adoption of Hamas's positions and the call for Hamas terrorist attacks and, in fact, its ideology of carrying out terror activity; on the basis of the organization's sources of funding and its ties to other entities controlled by Hamas, I conclude that, during all the relevant periods, *al-Mujama al-Islami* was controlled by Hamas and it remains a central element in Hamas's *da'wa* infrastructure.

²³¹ See Appendix No. 1, pp. 232-233.

Al-Jam'iya al-Islamiya (The Islamic Society) - Gaza

History

Al-Jam'iya al-Islamiya (the Islamic Society)²³² was founded in the Gaza Strip in 1976 by Ahmed Yassin and other senior member of the Muslim Brotherhood organization. This was one of the most prominent and central Hamas-identified institutions in the Gaza Strip,²³³ in addition to being the second institution with a Muslim Brotherhood orientation, founded by Ahmed Yassin.²³⁴ Like *al-Mujama al-Islami* (the Islamic Center), it served as a base for disseminating ideology and the political platform of the Muslim Brotherhood in Gaza in the seventies. It was one of three umbrella bodies²³⁵ that served as the backbone for the Muslim Brotherhood, in the Gaza Strip, in the years preceding the establishment of Hamas.

Al-Jam'iya al-Islamiya, whose center was in Gaza's Nasr neighborhood,²³⁶ rapidly expanded throughout the Gaza Strip: the branch in the Nusairat Refugee Camp was set up in 1979;²³⁷ the branch in Jabalia Refugee Camp in central Gaza was also set up in 1979; the branch in Khan Yunis and the "Eastern Region" branch in Bani Suhayla were established in 1992, the Rafah and Beit Hanoun²³⁸ branches were set up in 1993, the branch in Beit Lahiya was set up in 1994, and a branch was also set up in al-Qarara. These branches are active to this day throughout the Gaza Strip.²³⁹

Al-Jam'iya al-Islamiya was registered at the Palestinian Authority's Interior Ministry, after the establishment of the Palestinian Authority in 1994.²⁴⁰

²³² In this expert report, the terms "*al-Jam'iya al-Islamiya*" and "the Islamic Society" are interchangeable.

²³³ For further information regarding *al-Jam'iya al-Islamiya*'s central role in the Hamas organization, see Milstein, *The Green Revolution*, Tel Aviv University, p. 26: "The area [**Gaza Strip – A.S.**] saw, in the seventies and eighties, the development of the Islamic institutions, which later served **as the infrastructure on which Hamas based itself in its growth** [emphasis added]. There were two main institutions: *al-Mujama al-Islami* and *al-Jam'iya al-Islamiya* [emphasis in the original]." See also Mishal and Sela, *Zman Hamas*, (1999), p. 42. Similarly, see Appendix No. 1, p. 234, and Appendix No. 1, p. 235, in which Ahmed Yassin, who calls himself the "founder of Hamas," testifies that an operative of the Islamic Society in Jabalia is working for him and on his behalf.

²³⁴ *Al-Mujama al-Islami* (the Islamic Center), discussed above in this expert report, was the first institution founded by Ahmed Yassin that had a Muslim Brotherhood orientation.

²³⁵ The other two were *al-Mujama al-Islami* and the Islamic University of Gaza.

²³⁶ See the official web site of *al-Jam'iya al-Islamiya*, <http://www.isocg.ps>, see also: *U.S. v. HLF et al.*, 3:04-CR-240-G, GX German Doc-4, Exhibit 021-0066.

²³⁷ Web site of the branch at Nusairat Refugee Camp: <http://www.islamso.org/ar/index.php>

²³⁸ Web site of the branch in Beit Hanoun: <http://www.isbh.org>

²³⁹ See the official web site of *al-Jam'iya al-Islamiya*, <http://www.isocg.ps>; see also: *U.S. v. HLF et al.*, 3:04-CR-240-G, GX German Doc-4, Exhibit 021-0066.

²⁴⁰ *Al-Jam'iya al-Islamiya*'s registration number is 1940. See on the official web site of *al-Jam'iya al-Islamiya*: <http://www.isocg.ps/index.php?action=pages&id=2>

Declarations and Government Actions Taken Against *al-Jam'iya al-Islamiya* - Gaza

Israel

Due to its being a part of the cover for Hamas terror, *al-Jam'iya al-Islamiya* was declared an unlawful association by the Israeli Minister of Defense on February 25, 2002, and by the IDF's Central Command on June 30, 2002.²⁴¹

On a number of occasions, Israel's security forces arrested and imprisoned senior members of *al-Jam'iya al-Islamiya*, including some of the *Marj al-Zuhur* deportees, who will be discussed elsewhere in this expert report (such as Muhammad al-Ghul, Ahmed Bahar, Isma'il Haniya, Atef Adwan). Some of the arrests were carried out due to terror activity on the part of these senior personnel.

United States

On May 29, 2007, the United States Department of Justice identified *al-Jam'iya al-Islamiya* as an "organization that operates on behalf of, or under the control of, Hamas." This determination appeared in the list of unindicted co-conspirators in the criminal case of United States v. Holy Land Foundation.²⁴²

Palestinian Authority²⁴³

In September 1997, the Palestinian Authority closed *al-Jam'iya al-Islamiya*, along with 16 other societies identified with Hamas.²⁴⁴

Following a Hamas terrorist attack in Israel in October 1998, the Palestinian Authority began a wave of arrests against Hamas operatives in Gaza. Among those arrested were the Chairman of *al-Jam'iya al-Islamiya*, Sheikh Ahmed Bahar, and other senior personnel in the society.²⁴⁵

²⁴¹ See the Order that declared *al-Jam'iya al-Islamiya*, as well as other charitable societies and Zakat committees, unlawful associations, in Appendix No. 1, pp. 58-101.

²⁴² See also Appendix No. 1, pp. 200-210.

²⁴³ In spite of the steps taken by the Palestinian Authority against *al-Jam'iya al-Islamiya*, which were discussed above, the Palestinian Authority's actions against Islamic charitable societies were generally more limited than those carried out against similar charitable societies in the West Bank. The main reason for this was that the Islamic movement in Gaza was much more established than in the West Bank, and that Gaza was – and still is – Hamas's power base. The Palestinian Authority encountered difficulties when it sought to act firmly against the charitable societies in Gaza, since the Hamas organization enjoyed significant popular support in this area.

²⁴⁴ See Appendix No. 1, pp. 211-214.

²⁴⁵ Press Release, October 30, 1998 – <http://www.pchrgaza.org/files/PressR/English/1998/arrets%20hamas.htm>

In December 2001 the Palestinian Authority closed a number of societies run by Islamic organizations (Hamas and Palestinian Islamic *Jihad*), among them *al-Jam'iya al-Islamiya* which was identified with Hamas.²⁴⁶

On January 6, 2002, the Palestinian Monetary Authority directed the Palestinian banks to report on the sums of money held in the accounts of *al-Jam'iya al-Islamiya* and required them to consult with it prior to withdrawing funds from those accounts.²⁴⁷

On August 23, 2003, the Palestinian Minister of Security took official steps against Hamas when he identified *al-Jam'iya al-Islamiya* as part of that organization.²⁴⁸ The next day, the Palestinian Monetary Authority placed a temporary freeze on the bank accounts of *al-Jam'iya al-Islamiya*.²⁴⁹ In the Short Order forwarded to the Palestinian Prosecutor General on August 24, 2003, by then Prime Minister and Minister of the Interior Mahmoud Abbas, Abbas justified the freeze on the accounts by saying that it was a matter of "security issues" and "requirements for the public interest."²⁵⁰ In a letter written by then Palestinian Minister of Internal Security, Mohamed Dahlan, to the then Minister of the Economy Salam Fayyad, he openly declared that the steps that had been taken were directed against "Hamas organizations." The letter described the demand to freeze the accounts as stopping support for Hamas Institutions.²⁵¹ Nevertheless, public outcry²⁵² in the Palestinian Territories led the new Palestinian Cabinet to officially cancel the freeze order on November 17, 2003.²⁵³

Leadership

From the time of its establishment, *al-Jam'iya al-Islamiya* was a significant Hamas stronghold, operated and controlled by individuals who were identified initially with the Muslim

²⁴⁶ BBC Monitoring International Reports, "Palestinian Authority Closes Down Islamic Institutions, Societies, Newspapers," January 1, 2002. <http://www.accessmylibrary.com/article-1G1-83088284/palestinian-authority-closes-down.html>

²⁴⁷ See Appendix No. 1, pp. 500-501.

²⁴⁸ W_S094995.

²⁴⁹ W_S094993-4, see also Appendix No. 1, pp. 236-238.

²⁵⁰ <http://www.aawsat.com/details.asp?section=1&issueno=9040&article=189876&feature=>

²⁵¹ See Appendix No. 1, pp. 236-238

²⁵² On November 10, 2003, the internet news portal, "Islam On-Line" published a report regarding a demonstration that had taken place that day in protest against the freezing of the bank accounts of 12 charitable organizations. According to the report (which can be read at: <http://www.islamonline.net/arabic/news/2003-11/10/article11.shtml>), the Palestinian Authority (technically, the Palestinian Monetary Authority) had directed the freezing of the accounts on August 24, 2003, as a result of pressure from the United States and Israel.

²⁵³ There is some uncertainty regarding the question of whether the Palestinian Monetary Authority did indeed unfreeze all the accounts on November 17, 2003. On May 4, 2005, the Gaza daily "*Dunya al-Watan*," published a report on infringements of the rights of Palestinians. (See <http://www.alwatanvoice.com/arabic/content-21133.html>). According to the report, on March 21, 2004, a Palestinian court instructed the Palestinian Monetary Authority to unfreeze the funds of *al-Jam'iya al-Islamiya*, but the Palestinian Monetary Authority did not heed the instructions of the court. On March 27, 2004, the Palestinian Monetary Authority instructed the banks to freeze the accounts of 39 charitable societies and institutions in Gaza. Finally, on April 6, 2004, the Palestinian Monetary Authority instructed the banks to comply with the order of the court.

Brotherhood and ultimately with Hamas. In fact, some of the members of *al-Jam'iya al-Islamiya*'s leadership who ran the organization during the period of time relevant to this expert report were senior leaders of Hamas in Gaza. Other members (eight out of 11 members of the administrative board) were all known as operatives of Hamas's *da'wa*. Following are details of the most important key figures in *al-Jam'iya al-Islamiya*. Some of them had signature rights on the society's accounts and, in fact, it was they who ran the society. As indicated below, their ties with Hamas are clear from the following profiles:

- **Ahmed Yassin:** Yassin was one of the founders of Hamas, and was considered its ideological and spiritual leader. He was also one of the founders of *al-Jam'iya al-Islamiya*.²⁵⁴ Yassin took part in the society's activities from the time of its establishment, and appeared as a "guest of honor" at its ceremonies and principal public events.²⁵⁵
- **Ahmed Bahar (Abu Akram):**²⁵⁶ Bahar was Chairman of *al-Jam'iya al-Islamiya* between the years 1985 and 2004.²⁵⁷ Bahar was elected on behalf of Hamas in the Legislative Council elections, in the Gaza district, and currently serves as First Deputy Speaker of the Palestinian Legislative Council.²⁵⁸ In the past, Bahar served as deputy dean of the Faculty of Humanities and as a lecturer in Arabic Language at the Islamic University of Gaza.²⁵⁹ Bahar also served as Chairman of the consultative council of the National Islamic Salvation Party (identified with Hamas) and was a member of its Political Bureau.²⁶⁰

Bahar was arrested by the Israeli security forces and was imprisoned a number of times in Israeli jails, as a result of his membership in Hamas.²⁶¹ One of the *Marj al-Zuhur* deportees in 1992, he was arrested a number of times by the Palestinian Authority following terrorist attacks carried out by Hamas.²⁶² In June 1995 he was arrested by the PA's Preventive Security, and his beard was shaven off as an act of humiliation by his captors.²⁶³ An article published on October 16, 2006, in the Palestinian daily *al-Hayat al-Jadida*, quoted the

²⁵⁴ Regarding Yassin, see the detailed profile above, and in Appendix No. 1, pp. 25-32.

²⁵⁵ <http://www.leblover.com/vb/forum47/thread41364.html>

²⁵⁶ For information on Bahar's central role in Hamas, and his life story, his various tasks, his arrests by Israel and the Palestinian Authority and his humiliation by it, see Milstein, *The Green Revolution* (2003), p. 149; Aviad, *Lexicon of the Hamas Movement*, p. 56; and Mishal and Sela, *Zman Hamas*, Corrected Edition, p. 61

²⁵⁷ http://www.ple.gov.ps/deputy_details.aspx?id=%2063

²⁵⁸ http://www.ple.gov.ps/deputy_details.aspx?id=%2063; see also Milstein, *The Green Revolution*, p. 223.

²⁵⁹ *Id*

²⁶⁰ The National Islamic Salvation Party was the Palestinian Islamic political party founded by Hamas in Gaza in November 1995 (unofficially), and later (officially) on March 21, 1996, to serve as an opposition to the Palestinian Authority. See: <http://paldf.net/forum/showthread.php?t=183453&page=2>

²⁶¹ In 1989 Bahar was arrested by the Israeli security forces. After having been convicted of activity connected with Hamas, he was sentenced to two years imprisonment. In 1995 he was arrested by the Palestinian Authority. See also: http://www.ple.gov.ps/deputy_details.aspx?id=%2063

²⁶² http://www.freepal.net/Crimes/arrest&assass/big_hamla.htm

²⁶³ Aviad, *Lexicon of the Hamas Movement*, p. 56.

Egyptian security forces, who declared that the Egyptian authorities had permitted Bahar to cross the border from Egypt to Rafah with 2 million dollars in his possession.²⁶⁴

Bahar's seniority in Hamas is evidenced by the fact that he is a regular writer in the Hamas magazine, *al-Risala*, which is owned by the National Islamic Salvation Party, and the fact that he is identified as a senior Hamas figure by the public.²⁶⁵ He writes occasionally for the Hamas magazine *Muslim Palestine (Filastin al-muslima)*.²⁶⁶ His public declarations and his articles in the press support the ideology of Hamas, including the continued use of arms.²⁶⁷ Thus, for example, Bahar wrote an article, published on the *al-Qassam* Brigades web site, entitled, *What is the Purpose of Jihad and Death for Allah?* In this article Bahar explains the importance of carrying out *Jihad* and suicide actions against Israel.²⁶⁸ Another example: during a sermon filmed for television on April 20, 2007, Bahar called for the killing of Jews and Americans.²⁶⁹

- **Muhammad Faraj Mahmud Husain al-Ghul:**²⁷⁰ Al-Ghul is one of the founders of *al-Jam'iyah al-Islamiya* and a member of its present administrative board. He was Deputy General Secretary of the Society, and in 2008 served temporarily as General Secretary.²⁷¹ Before the outbreak of the Second Intifada, he also served as attorney for senior Hamas figures imprisoned in Israel, among them Sheikh Ahmed Yassin. In 2006 he ran on behalf of Hamas in the parliamentary elections in the Gaza district, and won. He is currently a member of the Palestinian Legislative Council.²⁷² Today he is Minister of Justice and Minister for Prisoners Affairs in the Hamas government in Gaza, in addition to his duties as head of the Council's legal committee of the Parliament.²⁷³ Al-Ghul had his own internet website (<http://mf-alghoul.com>) which is no longer live.

²⁶⁴ <http://www.alhayat-j.com/details.php?opt=2&id=35804&cid=617>

²⁶⁵ See Appendix No. 1, pp. 239-240. Regarding his position as one of the senior leaders of Hamas, see W_S 091359

²⁶⁶ <http://209.85.135.132/search?q=cache:9d1c-APEOWAJ:www.fm-m.com/2005/Dec2005/story19.htm+%22%D8%A7%D8%AD%D9%85%D8%AF+%D8%A8%D8%AD%D8%B1%22&cd=85&hl=iw&ct=clnk&gl=il>

²⁶⁷ www.memri.org/il/cgiwebaxy/sal/sal.pl?lang=he&ID=107345_memri&act=show&dbid=articles&dataid=6

²⁶⁸ <http://www.alqassam.ps/arabic/fiqih.php?id=16>

²⁶⁹ <http://www.memri.org/report/cn/0/0/0/0/0/2163.htm>; http://www.amazon.com/Palestinian-Legislative-Council-sermon-delivered/forum/FxL68OI8R2QYW3/TxVPJ2D2DWD5IV/1?_encoding=UTF8&asin=0743285026

²⁷⁰ For information on al-Ghul, his central role in Hamas, a selection of his positions during his lifetime, his arrests, and so on, see Milstein, *The Green Revolution*, pp. 152-153.

²⁷¹ <http://www.paldf.net/forum/showthread.php?t=284766>

²⁷² See Milstein, *The Green Revolution*, p.223.

²⁷³ <http://www.paldf.net/forum/showthread.php?t=456924>;

<http://www.paldf.net/forum/showthread.php?t=284766>;

http://www.moj.ps/index.php?option=com_content&task=view&id=156&Itemid=20;

<http://www.alwatanvoice.com/arabic/content-51864.html>; <http://www.palestine-info.info/ar/default.aspx?xyz=>

Al-Ghul was in jail in Israel between the years 1981 and 1992 for membership in Hamas, and was one of the *Marj al-Zuhur* deportees. In 1998 he was arrested for a short period by the Palestinian Authority. Al-Ghul was a member of the consultative council of the National Islamic Salvation Party, and a member of its Political Bureau.²⁷⁴ Al-Ghul is a lecturer at the Islamic University of Gaza.²⁷⁵ He heads the *Dar al-Haq wal-Qanun* Institute for Human Rights in Gaza, which provides counseling for Hamas prisoners.²⁷⁶

- **Isma'il Abd al-Salam Ahmed Haniya:**²⁷⁷ Haniya served as a member of administrative board of *al-Jam'iya al-Islamiya*'s senior administrative body, and headed its club in Gaza for about ten years.²⁷⁸ For years he served as Secretary of the Board of Trustees of the Islamic University of Gaza and as the University's Director of Academic Affairs.²⁷⁹ Haniya joined *al-Kutla al-Islamiya* in the Islamic University of Gaza in 1981, and was a member until 1986. Since the end of the 90s Haniya served as head of Sheikh Ahmed Yassin's bureau. Haniya served periods of imprisonment in Israel, beginning with December 24, 1987, when he was arrested for 18 days. He was detained again on January 15, 1988, for six months, and again on May 18, 1989, for three years. Haniya was also one of the *Marj al-Zuhur* deportees. Since the middle of the 90s he has been a participant, on behalf of Hamas, in dialogue with other Palestinian factions and with the Palestinian Authority. His position in Hamas has strengthened greatly, both as a result of his closeness with Sheikh Ahmed Yassin and as a result of Israel's assassinations of other senior members of the movement, including Sheikh Yassin and Abd al-Aziz al-Rantisi.²⁸⁰ Today Haniya serves as "Prime Minister" in the Hamas government in Gaza and as a member of the Palestinian Legislative Council representing Hamas.

- **Khalil Al-Qoqa** – For details, see the chapter on the leadership of *Al-Mujama Al-Islami*.

Among the heads of *al-Jam'iya al-Islamiya*'s branches in Gaza are included senior figures in the top leadership of Hamas. A number of examples:

U6Qq7k%2bcOd87MDI46m9rUxJEpMO%2bi1s7o2b599qyFV8FE5cML92nv71iybO0n6P5UVBEium7u5NinKGyYXOUkh6hXh%2bGOKaYrP%2bpCnv8hBjLJLuiF%2fSL8N%2b0GtsYRP%2fBQION7NW3Xc%3d.

²⁷⁴ <http://paldf.net/forum/showthread.php?t=183453&page=2>

²⁷⁵ See Milstein, *The Green Revolution*, p. 153.

²⁷⁶ <http://www.paldf.net/forum/showthread.php?t=284766>

²⁷⁷ Regarding Isma'il Haniya, his life story, his various positions, his arrests and his central role in the supreme leadership of Hamas, see: Milstein, *The Green Revolution*, p. 147; Aviad, *Lexicon of the Hamas Movement*, pp. 84-86; Mishal and Sela, *Zman Hamas*, Yediot Aharonot, 1999 (corrected edition 2008), p. 61. See also www.al-yemen.org/vb/archive/index.php/t-250811.html for details of his positions in the Islamic Society.

²⁷⁸ <http://www.palestine-info.info/ar/default.aspx?xyz=U6Qq7k%2bcOd87MDI46m9rUxJEpMO%2bi1s70s3xysdncq8ZXGhHpRR62U2Al%2bFnwdLRuXX1u1L35SkPINZUHFfCytCBwdnnBlf0jJ3a4FbjPEIOM%2boZ%2fstQuGEiu%2fTFEevAKGMtV7NiHLU%3d>; <http://www.elyamama.com/vb/showthread.php?t=6962>

²⁷⁹ *Id.*

²⁸⁰ *Id.*

- **Dr. Atef Ibrahim Adwan:**²⁸¹ Adwan was Chairman of the Beit Hanoun branch of *al-Jam'iya al-Islamiya*.²⁸² He was born in Beit Hanoun, and received a B.A. in Political Science from the College of Economics and Political Science in Cairo in 1978. He received his M.A. and Ph.D. degrees from British universities while studying there from 1983 to 1987. Since 1981 he has been a lecturer and member of the Faculty of Political Science at the Islamic University of Gaza. From 1995 to 1997 he served as Dean of Scientific Research. He also served as director of the University's temporary administrative board. He was the head of the *al-Mustaqbal* Center for Political Research and Surveys.²⁸³

Adwan served as Minister for Refugees Affairs in the Hamas government in Gaza in the years 2006-2007.²⁸⁴ He is a member of Palestinian Legislative Council and Chairman of the Legislative Council's Economic Affairs Committee.²⁸⁵ He served as editor of the Hamas magazine *Muslim Palestine (Filastin al-muslima)* for four years, and published biographies of a number of senior Hamas figures, including Ahmed Yassin, Ibrahim al-Muqadama and al-Rantisi.²⁸⁶ For a number of years Adwan also served as Yassin's advisor for economic and political affairs.²⁸⁷ Adwan was arrested a number of times by Israel and the Palestinian Authority for membership in Hamas, and he was one of the Marj al-Zuhur deportees.

- **Dr. Mohamed Shihab:**²⁸⁸ Shihab was a member on the administrative board of *al-Jam'iya al-Islamiya*'s since 1981, and served as chairman of its branch in Jabalia in the years 1981-2003. Today he is a member of the Palestinian Legislative Council for Hamas.²⁸⁹ Shihab was one of the founders of the National Islamic Salvation Party, identified with Hamas, and served as a member of its Political Bureau and as head of its *Shura* Council (Consultative Council).²⁹⁰ Shihab joined the Muslim Brotherhood in Gaza in 1973. In 1983 he joined the secret apparatus of the Muslim Brotherhood, *al-Mujahidun al-Filastiniyun*, for which he was arrested in 1984, convicted and sentenced to ten years' imprisonment. Israel

²⁸¹ On Atef Adwan's centrality and seniority in the upper echelons of Hamas, and details of his life, including his education and positions, see Milstein, *The Green Revolution*, p. 152; Aviad, *Lexicon of the Hamas Movement*, pp. 188-189, where his terrorist activity is also mentioned. Atef Adwan is the biographer of Ahmed Yassin, and his book, *Sheikh Ahmad Yassin – His Life and His Jihad*, is considered an authoritative source, in regard to Yassin's life and behavior, among researchers in the field.

²⁸² http://www.plc.gov.ps/deputy_details.aspx?id=%2076

²⁸³ *Id.*

²⁸⁴ *Id.*

²⁸⁵ http://www.plc.gov.ps/plc_news.aspx?id=%20122

²⁸⁶ <http://209.85.129.132/search?q=cache:6JKsO0AiaWkJ:www.palestine-studies.org/files/word/mdf/6869.doc+%22%D8%B9%D8%A7%D8%B7%D9%81+%D8%B9%D8%AF%D9%88%D8%A7%D9%86%22&cd=143&hl=iw&ct=clnk&gl=il>

²⁸⁷ *Id.*

²⁸⁸ For his life story, his various positions, his arrests, his involvement in the establishment of the *Mujahidun* – see Milstein, *The Green Revolution*, p. 153; Aviad, *Lexicon of the Hamas Movement*, p. 247; and see Appendix No. 1, p. 235.

²⁸⁹ <http://www.islah.ps/new/index.php?scid=100&id=381&extra=news&type=59>

²⁹⁰ *Id.*

released him in 1987. He was arrested by the Palestinian Authority on October 29, 1998, and again in 2002.²⁹¹ In March 2008 his firstborn son, Abd al-Rahman, a commander in the *al-Qassam* Brigades, was killed during an IDF operation in the northern Gaza Strip.²⁹²

- **Abd al-Fatah Hasan Abd al-Rahman Dukhan:**²⁹³ Born in 1936 in the village of Iraq Suweidan in the northern Negev, his family moved to Nusairat Refugee Camp in 1948. He is considered one of the founding fathers of the Hamas Movement. In 1984 he took the place of Sheikh Yassin at the head of the Islamist stream in the Gaza Strip, after Yassin was arrested by Israel. He took part in the founding conference of the movement in 1987 and is numbered among its seven founders. In 1973 he served as head of *al-Mujama al-Islami* in Nusairat. He headed the movement's military wing in the camps in central Gaza in the early years following Hamas's establishment. He is one of the *Marj al-Zuhur* deportees. He is a member of the Legislative Council for Hamas. He ran on the movement's National List as representative of the central Gaza Strip. He was arrested a number of times by the Palestinian Authority. As mentioned previously, two of his sons died in terror activities, while a third son is imprisoned in Israel for serious terror activity for which he was sentenced to three life terms.

- **Hamad al-Hasanat:** Al-Hasanat is a senior Hamas operative, one of the veterans of the Hamas Movement,²⁹⁴ and served as Chairman of *al-Jam'iya al-Islamiya* in Nusairat from its inception.²⁹⁵ He was one of the *Marj al-Zuhur* deportees. According to his own testimony, he was arrested by the Egyptians, by Israel and even three times by the Palestinian Authority,²⁹⁶ including in October 1998. In interviews with the Arabic media, he has been presented as one of the founders of Hamas, and has spoken in the name of the movement, repeating its traditional positions in regard to exclusive Islamic ownership of Palestine and the view that any agreement with Israel is treason.²⁹⁷

²⁹¹ http://www.freepal.net/Crimes/arrest&assass/big_hamla.htm

²⁹² <http://www.paldf.net/forum/showthread.php?t=226270>

²⁹³ Regarding his role as one of the founders of the Hamas movement and one of its leaders over the years, the great prestige he enjoyed as a result of his sons being involved in terror activities (two of the three were killed, and a third is serving three life sentences in prison), and his life and positions, see Milstein, *The Green Revolution*, p. 150; Aviad, *Lexicon of the Hamas Movement*, pp. 76-77; Mishal and Sela, *Zman Hamas*, p. 61.

²⁹⁴ <http://paldf.net/forum/showthread.php?p=2462481>

²⁹⁵ <http://www.islamso.org/ar/?seid=100&id=476&extra=news&type=45;>

[http://web.archive.org/web/20040814180510/http://www.palestine-info.com/arabic/feda/yasar.htm;](http://web.archive.org/web/20040814180510/http://www.palestine-info.com/arabic/feda/yasar.htm)

<http://fatehisrael.wordpress.com/2008/03/23/%D9%81%D9%89-%D8%B0%D9%83%D8%B1%D9%89-%D8%A5%D8%B3%D8%AA%D8%B4%D9%87%D8%A7%D8%AF-%D8%B4%D9%8A%D8%AE-%D9%81%D9%84%D8%B3%D8%B7%D9%8A%D9%86-%D9%88%D8%A7%D9%84%D9%85%D9%82%D8%A7%D9%88%D9%85%D8%A9-%D8%A7>

²⁹⁶ <http://www.paldf.net/forum/showthread.php?t=275125>

²⁹⁷ <http://paldf.net/forum/showthread.php?p=2462481>

- **Jamila Abdallah Taha al-Shanti:** Al-Shanti is a Hamas member of the Palestinian Legislative Council.²⁹⁸ She established the women's division of Hamas and currently heads it.²⁹⁹ She serves as *al-Jam'iya al-Islamiya*'s educational supervisor and as a lecturer at the Islamic University of Gaza.³⁰⁰

For example: an employee of *al-Jam'iya al-Islamiya* who was a member of the al-Qassam Brigades:

- **Ahmed Asaf:** Asaf was employed by the *al-Jam'iya al-Islamiya* branch in the Jabalia Refugee Camp. He collected donations and money for needy families. He was killed by the IDF in 2003 while an active member the *al-Qassam* Brigades.³⁰¹

Activities

Over its years of operation, *al-Jam'iya al-Islamiya* established and operated a *da'wa* infrastructure that paralleled and was an alternative to the inadequate infrastructure that the Palestinian Authority made available to the population in Gaza.³⁰² The *al-Jam'iya al-Islamiya* infrastructure included coordination and organization of a wide range of *da'wa* activities, including: education and recreation; health; religious activities;³⁰³ support for needy families, orphans and martyrs; a network of dozens of kindergartens; summer camps;³⁰⁴ a sports club; a computer center; medical clinics; arranging large wedding celebrations;³⁰⁵ and support for the

²⁹⁸ See Milstein, The Green Revolution, p. 217.

²⁹⁹ <http://www.cfr.org/publication/9811>

³⁰⁰ www.islamonline.net/servlet/Satellite?c=ArticleA_C&cid=1183483995640&pagename=Zone-Arabic-ArtCulture%2FACALayout

³⁰¹ <http://www.palestine-info.info/arabic/Hamas/shuhda/2003/asaf/syrah.htm>

³⁰² The role of *al-Jam'iya al-Islamiya* as part of the Hamas infrastructure is reflected in the letter from the "Ambassador of Palestine" in Riyadh to the governor of the Riyadh district, Prince Salman Bin Abd al-Aziz. In his letter, the Ambassador complained that the Saudi Committee in Support of the Intifada sent funds to *al-Jam'iya al-Islamiya* in Gaza, which was part of the Hamas infrastructure. See Appendix No. 1, pp. 241-243.

³⁰³ <http://www.isocg.ps/index.php?action=pages&id=9>

³⁰⁴ In July 2002, for example, the Society operated 13 summer camps, which it called "Summer Camps of the Martyrs of the al-Aqsa Intifada." Four thousand children, aged 8-13, participated in these summer camps (See Appendix No. 2).

³⁰⁵ For example, in July 1999, *al-Jam'iya al-Islamiya* organized a mass wedding in Gaza. Hamas distributed 100 dollars in cash and 100 dollars in gifts to each bridegroom. The *al-Qassam* Brigades distributed fliers that called for a renewal of the *Jihad* against Israel and the United States. When Ahmed Yassin arrived at the celebration, the crowd cried out, "We have spilled our blood for you, Sheikh Yassin. Your way is the *Jihad*. We hope to die in the way that God has chosen." Hamas operative (the current "Prime Minister" of the Hamas government), Isma'il Haniya, declared: "No leader may hand over even a meter of the territory of Palestine. This is Islamic land, belonging to the nation." Knight Ridder Washington Bureau, July 23, 1999. On July 23, 2000, during another mass wedding organized by *al-Jam'iya al-Islamiya*, the Society's Chairman, Ahmed Bahar, praised the bridegrooms, describing them as "a new brigade of horsemen, [marching] on the path of light and values, with the aim of being martyrs for their nation and their society."

<http://web.archive.org/web/20010609222442/http://www.islamonline.net/iol-arabic/dowalia/alhadath2000-jul-23/alhadath7.asp>

owners of homes that were damaged by Israel.³⁰⁶

Identification with Hamas

Unlike the majority of associations in the West Bank, which refrain from openly identifying themselves with Hamas, *al-Jam'iya al-Islamiya* was much more open and deliberate regarding its organizational identity. For example, on the official web site of the society, there appears the picture of Ahmed Yassin, the founder of Hamas and of the Society. Isma'il Abu Shanab, one of the senior leaders of Hamas, gave an interview in January 2001 to the Jordanian newspaper al-Watan, in which he related to *al-Salah*, *al-Mujama al-Islami* and *al-Jam'iya al-Islamiya* as integral parts of Hamas's social infrastructure.³⁰⁷ Similarly, senior Hamas figures regularly participate in *al-Jam'iya al-Islamiya* events.³⁰⁸ Already in the mid-90s, the society did not hide its affiliation with Hamas from Western journalists, and this fact was published by the leading media outlets in the West.³⁰⁹

The Hamas movement took Society money to fund its emergency military activity, with a promise of returning it in the future.³¹⁰ The Society published pictures from the graduation ceremony at one of its summer camps on its internet web site. In the pictures, which were distributed world-wide, are children dressed in military uniforms and the headbands of martyrs, waving toy rifles, burning the flag of Israel and celebrating Hamas's suicide terrorist attacks against Israel.³¹¹

Al-Jam'iya al-Islamiya requires all those whom it supports to participate in "social activities." This participation receives exposure in Hamas publications, including a number that appear on its web site. *Al-Jam'iya al-Islamiya*, for example, published pictures from graduation ceremonies of its summer camps, in which children aged about five are seen carrying weapons and calling out slogans in support of terror.³¹²

Publications by individuals connected with the Society indicate support for *jihad* and terror.³¹³ The Society's publications also indicate that it considers radical Islamist leaders, such as Hizbullah leader Hassan Nasrallah, as models to be emulated – in pictures taken at a kindergarten, one of the children can be seen dressed up as Hassan Nasrallah. One of the photos from an *al-Jam'iya al-Islamiya* summer camp shows a girl waving her bloodied hands in a

³⁰⁶ http://www.insanonline.net/news_details.php?id=6799&PageNo=363

³⁰⁷ <http://www.alwatan.com/graphics/2001/Jan01/6.1/heads/ft8.htm>

³⁰⁸ See Appendix No. 1, pp. 244-246.

³⁰⁹ The New York Times, "In Gaza, Peace Meets Pathology," Nov. 27, 1994. Financial Times (London, England), "Fundamentalists Split Palestinian Unity," Sept. 9, 1988, by Andrew Whitley

³¹⁰ See Appendix No. 1, pp. 247-248.

³¹¹ The Independent (London), August 22, 1993, The Sunday Review Page, p. 2, by Sarah Helm: <http://www.highbeam.com/doc/1G1-88124038.html>

³¹² See Appendix No. 2.

³¹³ See Appendix No. 1, pp. 244-246.

gesture very similar to that of the terrorists who carried out the lynching of IDF soldiers in Ramallah on October 12, 2000.³¹⁴

An FBI recording made at the Philadelphia Conference in 1993 caught the statement of Dr. Mu'in Shabib, a Hamas operative, who emphasized *al-Jam'iya al-Islamiya*'s close ties with Hamas:

The principal organization known to be affiliated with us is the Islamic University of the Gaza Strip, and we will speak later regarding solutions. We mention it because it is a real wound in our heart. Number two, the Islamic Center [*al-Mujama al-Islami*], which was founded in 1973 and received a license in 1976. The activities of the Complex were then more extensive. **The Islamic Society, which was founded in 1976.** The *al-Salah* Society in the [Gaza] Strip, which supervises the sacrifices and other matters. The Young Women's Muslim Association and the *al-Wafa* Society for the Care of the Elderly, the orphanage, a number of charity committees, a number of social service institutions which received new licenses, such as the Institution for Law and Justice [*Dar al-Haq wal-Qanun*], which cares for the prisoners.³¹⁵ [Emphasis added]

Funding

Al-Jam'iya al-Islamiya enjoys the support of charitable associations and foundations, including radical Islamic foundations, some of which have been declared unlawful associations by Israel and some of which were outlawed in Western countries. Many of those foundations are based in Arab countries, such as Saudi Arabia, Qatar and Jordan; others are based in European countries. *Al-Jam'iya al-Islamiya* also received support from the Holy Land Foundation in the United States, before that foundation was declared a terrorist organization by the United States and its assets frozen in 2001.

The following list includes some of the more prominent radical Islamic charitable organizations, from which *al-Jam'iya al-Islamiya* received support:

- **Interpal**³¹⁶ – in Britain (declared an unlawful association by Israel in 1997 and terror organization in 1998)
- **Holy Land Foundation for Relief and Development**³¹⁷ -- United States (declared an unlawful association by Israel in 1997 and terror organization in 1998)

³¹⁴ The picture of one of the perpetrators of the lynch proudly raising his bloody hands in view of the mob outside can be seen at the following link: <http://www.ynet.co.il/articles/1,7340,L-187749,00.htm> and Appendix 1, p119

³¹⁵ U.S. v. HLF *et al.*, 3:04-CR-240-G, 016-0059, 020-0019.

³¹⁶

See also http://www.charity-commission.gov.uk/registeredcharities/ScannedAccounts/Ends94%5C0001040094_AC_20041231_E_C.pdf.

³¹⁷ U.S. v. HLF *et al.*, 3:04-CR-240-G, GX HLF Search 156

- **CBSP** – France (declared an unlawful association by Israel in 1997 and terror organization in 1998)³¹⁸
- **Committee for Charity and Support for the Palestinians (“ABSPP”)** – Italy (declared an unlawful association by Israel in 2006)
- **The Union of Good**³¹⁹ (*Itilaf al-Khair*) – Lebanon/Saudi Arabia (declared an unlawful association by Israel in 2002)
- **The World Assembly of Muslim Youth (“WAMY”)** – Saudi Arabia (declared an unlawful association by Israel in 2002)
- **Al-Rahma International** – Kuwait (declared an unlawful association by Israel in 2008)
- **Al-Ansar Charitable Society** – Sudan (declared an unlawful association by Israel in 2008)
- **The Saudi Committee in Support of the Intifada *al Quds***³²⁰ – Saudi Arabia (declared an unlawful association by Israel in 2008)
- **Islamic Zakat Supporting Committee for Palestinian People** – Jordan (declared an unlawful association by Israel in 2008)
- **Palestine Charitable Committee (“ICO”)** – Kuwait (declared an unlawful association by Israel in 2008)
- **Al-Fujaira Charitable Society** – United Arab Emirates (declared an unlawful association by Israel in 2008)
- **Al-Aqsa Society** – Yemen³²¹ (declared an unlawful association by Israel in 2008)
- **Al-Aqsa Foundation** – Germany³²² (declared an unlawful association by Israel in 1997 and terror organization in 1998)

Conclusions

On the basis of the central role played by the senior leadership of *al-Jam'iya al-Islamiya* in Hamas's *da'wa* activities (including the fact that many of its founders were also among the founders of Hamas), the blatant adoption of Hamas's ideology and terrorist attacks, the Society's sources of funding, and its ties with other organizations controlled by Hamas, I conclude that, in

³¹⁸

Al-Jam'iya al-Islamiya routinely receives funds from member organizations of the Union of Good – including several reflected on this list, such as Interpal and CBSP – which have been designated by Israel and the United States unlawful associations because of their role as Hamas fundraisers.

³²⁰ http://www.terrorism-info.org.il/malam_multimedia/Hebrew/SAUDI-ARABIA/PDF/sau_ca.pdf.

³²¹ See Appendix No. 1, pp. 247-248.

³²² See Appendix No. 1, pp. 249-253: documents attesting to ties between the al-Aqsa Foundation and the Islamic Charitable Society and its Chairman, Ahmed Bahar.

all the relevant periods, *al-Jam'iya al-Islamiya* was controlled by Hamas and it still constitutes a key element in Hamas's infrastructure.

Jam'iyat al-Salah al-Islamiya (Al-Salah Islamic Society) – Gaza

History

Al-Salah Islamic Society – Gaza (“*al-Salah*”) was founded in the town of Dir al-Balah in the Gaza Strip in 1978³²³ and received an official license to operate as a non-governmental organization from the Palestinian Authority upon its establishment. *Al-Salah* is part of Hamas *da'wa* in Gaza,³²⁴ but from time to time cooperated with the Palestinian Authority.³²⁵

Declarations and Government Actions Taken Against *al-Salah*

Israel

Due to its being a part of the cover for Hamas terror, *al-Salah* was declared an unlawful association by the Israeli Minister of Defense on February 25, 2002, and by the IDF's Central Command on June 30, 2002.³²⁶

United States

On May 29, 2007, the United States Department of Justice identified *al-Salah* as an “organization that operates on behalf of, or under the control of, Hamas.” This determination appeared in the list of unindicted co-conspirators in the criminal case of United States v. Holy Land Foundation³²⁷.

On August 7, 2007, the United States Treasury Department declared *al-Salah* a Specially Designated Global Terrorist (“SDGT”) organization. In a press release³²⁸ announcing the declaration, the Treasury stated that:

Hamas has used the *al-Salah* Society, as it has many other charitable fronts, to finance its terrorist agenda. ... The *al-Salah* Society supported Hamas-affiliated combatants during the first Intifada and recruited and indoctrinated youth to support Hamas's activities. It also financed commercial stores, kindergartens, and the purchase of land for Hamas. One of the most senior Gaza-based Hamas

³²³ <http://www.alsalah.org/arabic/aboutus1.php?bnbn=3>

³²⁴ <http://www.ustreas.gov/press/releases/hp531.htm>; see also: www.asdaff.com/t18566.html

³²⁵ On cooperation between the Palestinian Authority's Welfare Minister, Intisar al-Wazir (*Um Jihad*), and al-Kurd and other representatives of *al-Salah* in the distribution of aid received from Saudi Arabia to the needy, see: <http://www.alyaum.com/issue/page.php?IN=10896&P=1&G=2>. On the Minister's visit to the Association and her meeting with al-Kurd, see: <http://web.archive.org/web/20070509192837/http://www.islamonline.net/volunteeringRegistration/Arabic/displayInst.asp?id=470>

³²⁶ See the Order declaring *al-Salah*, as well as other charitable societies and Zakat committees, unlawful organizations, in Appendix No. 1, pp. 58-101.

³²⁷ U.S. v. HLF, et al., 3:04-CR-240-G

³²⁸ <http://www.ustreas.gov/press/releases/hp531.htm>

leaders and founders. Ismail Abu Shanab, openly identified the *al-Salah* Society as “one of the three Islamic charities that form Hamas’s welfare arm.”³²⁹ The *al-Salah* Society has received substantial funding from Persian Gulf countries, including at least hundreds of thousands of dollars from Kuwaiti donors.

Palestinian Authority

For a long period of time, various ministries of the Palestinian Authority (particularly the Welfare Ministry) cooperated closely with *al-Salah* because of *al-Salah*’s success in raising money from Islamic societies in Europe and the Gulf States. At the same time, the Palestinian Authority identified the Society as a Hamas association, and even complained to official Saudi bodies regarding the support given to the Society.³³⁰ The *al-Salah* Society was closed down in September 1997 by the Palestinian Authority (along with *al-Mujama al-Islami* and *al-Jam’iya al-Islamiya* in Gaza) as a result of Israeli and American pressure on the Palestinian Authority.³³¹ Also, in a later period, as a result of heavy pressure from Israel and the United States on the Palestinian Authority following a number of terrorist attacks,³³² the Palestinian security forces from time to time carried out arrests among the leaders of *al-Salah*.³³³ while the Palestinian Monetary Authority temporarily froze the bank accounts of *al-Salah*, in December 2001. Similarly, following a suicide terrorist attack on Bus Line No. 2 in Jerusalem on August 19, 2003, the Palestinian Authority again faced intense pressure to act against Hamas.

On August 23, 2003, the Palestinian Minister of Internal Security took official steps against Hamas, when he identified *al-Salah* as part of that organization. The next day, the Palestinian Monetary Authority placed a temporary freeze on the bank accounts of *al-Salah*.³³⁴ In a brief Order sent to the Palestinian Prosecutor General on August 24, 2003, by then Prime Minister and Minister of the Interior Mahmoud Abbas, Abbas justified the freeze on the accounts by saying that it was a matter of “security issues” and “requirements for the public interest.”³³⁵ In a letter written by then Palestinian Minister of Security Mohammed Dahlan, to the then Minister of the Economy Salam Fayyad, he openly declared that the steps that had been taken were directed

³²⁹ Abu Shanab’s declaration, quoted by the Treasury Department, was originally made to the Jordanian daily, *al-Watan*: www.alwatan.com/graphics/2001/Jan01/6.1/heads/ft8.htm

³³⁰ See Appendix No. 1, pp. 241-243: Protest of the Palestinian Authority to the Governor of Riyadh, Saudi Arabia, over the transfer of funds from Saudi organizations to the Association. See also Appendix No. 1, pp. 254-255, showing the complaint from the office of then Palestinian Chairman, Yasir Arafat, over an article in the *al-Quds* newspaper, glorifying and praising the *al-Salah* Society.

³³¹ In this regard, see below in the present expert report, and Appendix No. 1, pp. 211-214 which describes the chain of events surrounding the closure of the associations in 1997.

³³² See the article published on August 29, 2003 (page 3), in the Palestinian daily *al-Quds* (W_S086815) This article reveals that the PA had frozen the bank accounts of nine charitable societies, including *al-Salah*.

³³³ http://www.freepal.net/Crimes/arrest&assass/big_hamla.htm

³³⁴ <http://www.islamonline.net/Arabic/news/2003-11/10/article11.shtml>, and see also Appendix No. 1, pp. 236-238.

³³⁵ <http://www.aawsat.com/details.asp?section=1&issueno=9040&article=189876&feature=>, See also: W_S094993-5

against “ Hamas organizations.” The letter described the freezing of the accounts as “ stopping support for Hamas institutions.”³³⁶ Nevertheless, public outcry³³⁷ in the Palestinian Territories led the new Palestinian Cabinet to officially cancel the freeze order on November 17, 2003.³³⁸

Leadership

- **Ahmad Harb Ahmad al-Kurd (Abu Osama); Born in 1949.** Chairman of *al-Salah* and the dominant senior figure in the Society during the relevant time period, as well as being a member of the *Itilaf al-Khair* Association in Gaza (“ Union of Good”)³³⁹. Al Kurd is a senior Hamas member in Gaza, and is considered one of Hamas’s senior *da’wa* operatives.³⁴⁰ Today, he serves as the Minister of Work and Social Welfare for the Hamas government in Gaza³⁴¹ and as the Mayor of Dir al-Balah from the time of local elections in 2005.³⁴² He was detained by Israel in 1981 for a period of 14 months and was also detained several times based on an administrative order during the the period of the Intifada.³⁴³ In 1998 he was called in by the Palestinian Preventive Security for interrogation, but was later released from detention.³⁴⁴ On August 7, 2007, the United States declared Ahmad al-Kurd, Chairman of *al-*

³³⁶ W_S094993-5

³³⁷ On November 10, 2003, the internet news portal “ Islam On-Line” published a report regarding a demonstration that had taken place that day in protest against the freezing of the bank accounts of 12 charitable organizations. According to the report (which can be read at: <http://www.islamonline.net/arabic/news/2003-11/10/article11.shtml>), the Palestinian Authority (technically, the Palestinian Monetary Authority) had directed the freezing of the accounts on August 24, 2003, as a result of pressure from the United States and Israel.

³³⁸ There is some uncertainty regarding the question of whether the Palestinian Monetary Authority did indeed unfreeze all the accounts on November 17, 2003. On May 4, 2005, the Gaza daily *Dunyat al-Watan* published a report on infringements of the rights of Palestinians. (See <http://www.alwatanvoice.com/arabic/content-21133.html>). According to the report, on March 21, 2004, a Palestinian court instructed the Palestinian Monetary Authority to unfreeze the funds of *the associations*, but the Palestinian Monetary Authority did not heed the instructions of the court. On March 27, 2004, the Palestinian Monetary Authority instructed the banks to freeze the accounts of 39 charitable societies and institutions in Gaza. Finally, on April 6, 2004, the Palestinian Monetary Authority instructed the banks to comply with the court’s order.

³³⁹ <http://www.islamonaa.com/vb/showthread.php?t=11374>;
http://www.pmo.gov.ps/index.php?option=com_content&view=article&id=53%3A2009-04-02-07-15-10&catid=36%3A2009-04-02-06-48-38&Itemid=53

³⁴⁰ For information on al-Kurd’s seniority and central role in the *al-Salah* Society, including the various positions he has held to date, and his arrests by the Palestinian Authority and Israel, see Milstein, *The Green Revolution*, Tel Aviv University, p. 165, and see Appendix No. 1, pp. 256-257, giving biographical details regarding al-Kurd. On May 29, 2007, the United States Department of Justice placed al-Kurd on the list of unindicted co-conspirators in the criminal case of *United States v. Holy Land Foundation, U.S. v. HLF et al.*, 3:04-CR-240-G

³⁴¹ See the website of the Palestinian government:
http://www.pmo.gov.ps/index.php?option=com_content&view=article&id=53%3A2009-04-02-07-15-10&catid=36%3A2009-04-02-06-48-38&Itemid=53

³⁴² See the Hamas monthly, *Filastin al-muslima*, May 2006: <http://www.fm-m.com/2006/May2006/story6.htm>. See also: <http://web.archive.org/web/20061007095605/http://english.aljazeera.net/NR/exceres/4BCF1B07-94C3-4A25-9EFD-DCEE5D327E71.htm>

³⁴³ http://www.pmo.gov.ps/index.php?option=com_content&view=article&id=53%3A2009-04-02-07-15-10&catid=36%3A2009-04-02-06-48-38&Itemid=53

³⁴⁴ http://www.freepal.net/Crimes/arrest&assass/big_hamla.htm

Salah, as a Specially Designated Global Terrorist, and declared (in the same press release³⁴⁵ announcing the declaration regarding *al-Salah* itself):

“The *al-Salah* Society is directed by Ahmad al-Kurd, a recognized high-ranking Hamas leader in Gaza. Al-Kurd’s affiliation with Hamas goes back over a decade. During the first Intifada, al-Kurd served as a Hamas Shura Council member in Gaza. As of late 2003, al-Kurd was allegedly the top Hamas leader in Dir al-Balah, in [the]Gaza [Strip]. Since mid-2005, he has served as the mayor of Dir Al-Balah, elected as a Hamas candidate.”

Al-Kurd also serves as Chairman of the UAE Friends Society, which – although it itself is not a member of the Union of Good – functions as the local branch of the Red Crescent in Gaza (the UAE Red Crescent is a member of the Union of Good) and was declared an unlawful association by Israel in 2008.³⁴⁶ In this role, al-Kurd effectively controls the routing of contributions from the United Arab Emirates and other Gulf States, and ensures that these funds indeed reach Hamas-identified Islamic elements, with emphasis on the *al-Salah* Society, while ignoring those associations not identified with Hamas.

Al-Kurd’s ability to raise enormous sums from the Gulf States served as a basis for cooperation, during certain periods, between *al-Salah* and the Palestinian Authority, something that gave the Society greater freedom of action. The Palestinian Authority’s need for donated funds was the basis for cooperation between the Palestinian Welfare Ministry and Ahmad al-Kurd, and limited the Palestinian Authority’s ability to act against this Society. For example, in 2003 there were reports of cooperation between the Palestinian Authority’s Welfare Minister, Intisar al-Wazir (*Um Jihad*), and al-Kurd and other representatives of *al-Salah* (see above in this expert report).

[REDACTED]

[REDACTED]

³⁴⁵ <http://www.ustrcas.gov/press/releases/hp531.htm>

³⁴⁶ Appendix No. 1, pp. 58-101.

³⁴⁷

[REDACTED]

Read personal information about Ahmad Harb Ahmad al-Kurd in an interview he gave: www.islameiat.com/main/?c=320&a=3249 and in the Palestinian government’s website: http://www.pmo.gov.ps/index.php?option=com_content&view=article&id=53%3A2009-04-02-07-15-10&catid=36%3A2009-04-02-06-48-38&Itemid=53

[REDACTED]

[REDACTED]

[REDACTED]

A number of former members on the administrative board of *al-Salah*, in its various branches, are also known as prominent operatives in Hamas's *da'wa*, among them:

- **Osama al-Mazini:** A senior Hamas member, he was a member of the Board of *al-Salah* (a detailed profile regarding this person can be found in the expert report on *al-Mujama al-Islami*, see above in this expert opinion).³⁵³
- **Salem Salama:** A senior Hamas member, he was a member of the administrative board of *al-Salah*. Born in 1951, he lives in the *al-Mughazi* Refugee Camp. He holds a doctorate in Islamic law. He was arrested a number of times by Israel during the years of the First Intifada. He was one of the *Marj al-Zuhur* deportees. He serves as Treasurer of the Hamas faction in the Legislative Council. In the past he was a member of the National

[REDACTED]

³⁵³ http://www.palestine-info.info/arabic/hamas/hewar/2006/8_7_06.htm

Islamic Salvation Party. He was elected to the Legislative Council on Hamas's regional list, as representative of the "Central Districts".³⁵⁴

- **Mansur Abu Hamid:** A senior member of Hamas and Chairman of the Rafah branch of the *al-Salah* Society since 1993. Since 1978 he was a member of the Muslim Brotherhood, in which framework he operated until the establishment of Hamas, which he joined at that time. He serves as a religious leader in the Shudadaa' Mosque in Rafah. His son Ahmad, a senior terror operative in the *Izz al-Din al-Qassam* Brigades, was actively involved in the production and firing of missiles at Israeli settlements, and was killed by the IDF.³⁵⁵

Structure and Activities

Al-Salah's main offices are located in the *al-Salah* School in Dir al-Balah, on al-Thalathini Street, which is in the al-Sabra neighborhood of Gaza. *Al-Salah* has a number of branches throughout the Gaza Strip, including a branch in Jabalia Refugee Camp, three branches in Gaza City (two branches in the Shaja'iya and Rimal neighborhoods), one branch in the *al-Mughazi* Refugee Camp,³⁵⁶ another branch in the al-Burajj Refugee Camp, a branch in Khan Yunis³⁵⁷ and one in the al-Shabura neighborhood of Rafah.³⁵⁸ During the period under review (2000-2004), *al-Salah* employed approximately 160 staff and one hundred volunteers.

Al-Salah coordinates and organizes a wide range of *da'wa* activities, including: education, health, provision of aid to the needy (with emphasis on terrorists, their families, and other victims of the conflict), indoctrination and summer camps.³⁵⁹ Thus, *al-Salah* constitutes a part of Hamas's *da'wa* base in Gaza. *Al-Salah*'s ability to set up, coordinate, organize and run these *da'wa* activities served as a "platform" for Hamas, which permitted the organization's success in the elections, and later, its takeover of the Gaza Strip.³⁶⁰

³⁵⁴ *Filastin al-muslima* published an article about Salama in July 2005. The article mentioned that Salama was deported to "*Marj al-Zuhur* in Southern Lebanon together with leaders and operatives of Hamas." The article also mentioned that Salama is a member of the Board of *al-Salah*. <http://www.fm-m.com/2005/Jul2005/story6.htm>

³⁵⁵ <http://www.paldf.net/forum/showthread.php?t=90779>

³⁵⁶ See <http://www.maannews.net/arb/ViewDetails.aspx?ID=225669> (Maan is an independent Palestinian news agency in Bethlehem).

³⁵⁷ See: http://web.archive.org/web/20060317040547/www.alsalah.org/about_us.htm.

³⁵⁸ See: <http://www.paldf.net/forum/showthread.php?t=90779>. See also: http://www.mys.gov.ps/index.php?option=com_content&task=view&id=312&Itemid=26

³⁵⁹ <http://www.alsalah.org/arabic/index.php>

³⁶⁰ See Appendix No. 1, pp. 258-261, which describes the aid activities of the *al-Salah* Society, identifies it as a Hamas society, and discusses its importance to Hamas's success in the elections, from the TV channel broadcast Al-Arabyia on 23.04.2006.

Among other things, *al-Salah* distributes knapsacks to students from needy families and grants sums of money to the families themselves.³⁶¹ The Hamas monthly *Filastin al-muslima* published an article³⁶² in October 2006 under the title, *How do the Families of Martyrs Live in Palestine? Hamas's Institutions and Charitable Initiatives Care for Members of the Family, Both Economically and Morally*. A quote from the article makes the close connection between *al-Salah* and Hamas very clear:

“... Her eldest son, Muhammad, is a student at the “*al-Salah* Islamic School for the Children and Orphans of Martyrs” which was built by Hamas to care for the children of martyrs and orphans. The school belongs to the *al-Salah* Charitable Society, which provides many services to the families of martyrs.”

Al-Salah also distributes money and foodstuffs to poor families, particularly on special events such as Muslim festivals as well as at times of economic downturn.³⁶³ *Al-Salah* also gives particular attention to the orphans of terrorists and victims of the conflict; these orphans participated in parties, trips, and summer camps organized by *al-Salah*.³⁶⁴

An FBI recording made at the Philadelphia Conference in 1993 caught the statement of Dr. Mu'in Shabib, a Hamas operative, who emphasized *al-Salah*'s close ties with Hamas:

The principal organization known to be affiliated with us is the Islamic University of the Gaza Strip, and we will speak later regarding solutions. We mention it because it is a real wound in our heart. Number two, the Islamic Center [*al-Mujama al-Islami*], which was founded in 1973 and received a license in 1976. The activities of the Complex were then more extensive. The Islamic Society, which was founded in 1976. **The *al-Salah* Society in the [Gaza] Strip**, which supervises the sacrifices and other matters. The Young Women's Muslim Association and the *al-Wafa* Society for the Care of the Elderly, the orphanage, a number of charity committees, a number of social service institutions which received new licenses, such as the Institution for Law and Justice [*Dar al-Haq wal-Qanun*], which cares for the prisoners.³⁶⁵ [Emphasis added]

Funding

An article published in *Filastin al-muslima*³⁶⁶ in its December 2005 issue, claimed that from the outbreak of the Second Intifada (September 2000) to December 2005, *al-Salah*'s annual budget

³⁶¹ See, e.g., <http://www.alsalah.org/arabic/viewselect.php?actid=20>; and W_S146170-81 and <http://web.archive.org/web/20020806033318/http://www.alsalah.org>.

As part of its activities to support and aid the families of terrorists, *al-Salah* is involved in compensating families whose homes were destroyed; see: www.suhuf.net.sa/2001jaz/jul/5/ln51.htm and www.asdaff.com/t18566.html

³⁶² <http://www.fm-m.com/2006/Oct2006/story11.htm>

³⁶³ <http://www.alsalah.org/arabic/viewselect.php?actid=24>

³⁶⁴ See: www.alsalah.org/arabic/viewselect.php?actid=13 and also:

<http://www.alsalah.org/arabic/viewselect.php?actid=10>

³⁶⁵ *U.S. v HLF et al.*, 3:04-CR-240-G, 016-0059, 020-0019.

³⁶⁶ <http://www.fm-m.com/2005/Dec2005/story19.htm>

averaged ten million dollars: “If we examine the budget of *al-Salah* over the past four years, we can see that the budget came to [in total] 44 million dollars. In 2001 *al-Salah*’s budget stood at ten million dollars, but it dropped the following year to seven million dollars.” Over the years, Hamas did not publicly or officially disclose the extent of the associations’ budgets, nor the total sum allocated for *da’wa* activity. At the same time, the sources of funding for the *da’wa* organizations – including *al-Salah* – appear in openly available publications, including publications of the Society itself, and are divided as follows: (1) Islamic institutions in Arab (Saudi Arabia, Yemen, the Persian Gulf States and Jordan) and Muslim (Iran, Turkey) countries; (2) charitable associations and institutions in Western countries, particularly Europe, that side with Hamas; (3) contributions from Arabs living in Israel, mainly from institutions identified with the Islamic Movement in Israel.

The following list includes some of the institutions that supported – and continue to support – *al-Salah*.³⁶⁷

- **CBSP**³⁶⁸ – France (declared an unlawful association by Israel in 1997 and terror organization in 1998)
- **Interpal**³⁶⁹ – Britain (declared an unlawful association by Israel in 1997 and terror organization in 1998)
- **Al-Aqsa Foundation** – Germany (declared an unlawful association by Israel in 1997 and terror organization in 1998)
- **Al-Aqsa Foundation** – Holland (declared an unlawful association by Israel in 1997 and terror organization in 1998)
- **Palestinian Association in Austria (“PVOE”)** – Austria (declared an unlawful association by Israel in 2008)
- **Sanabil Al-Aqsa Foundation** – Sweden (declared an unlawful association by Israel in 2008)
- **Committee for Charity and Support for the Palestinians (“ABSPP”)** – Italy (declared an unlawful association by Israel in 2006)
- **International Islamic Relief Organization (“IIRO”)**– Jordan³⁷⁰ (declared an unlawful association by Israel in 2008)

³⁶⁷ *Al-Salah* web site itself provides a list of all the foundations that provide it with support. See: <http://www.alsalah.org/arabic/viewselect.php?actid=13>. For earlier lists of contributors, see at: <http://webarchive.org/web/20070514193154/www.alsalah.org/index.php?maa=View&id=21>

³⁶⁸

³⁶⁹

³⁷⁰

This is the Jordanian branch of a Saudi organization.

- **The Union of Good (*Itilaf al-Khair*)** – Lebanon/Saudi Arabia (declared an unlawful association by Israel in 2002)
- **The Saudi Committee in Support of the Intifada *al-Quds*** – Saudi Arabia³⁷¹ (declared an unlawful association by Israel in 2008)
- ***Al-Rahma International*** – Kuwait³⁷² (declared an unlawful association by Israel in 2008)
- **The World Assembly of Muslim Youth (“WAMY”)** – Saudi Arabia³⁷³ (declared an unlawful association by Israel in 2002)
- **International Islamic Relief Organization** – Saudi Arabia Palestine Charitable Committee (“IIRO”) – Saudi Arabia (declared an unlawful association by Israel in 2008)
- **Palestine Charitable Committee** – Kuwait (declared an unlawful association by Israel in 2008)
- **The Red Crescent Society of the Emirates** – United Arab Emirates (declared an unlawful association by Israel in 2008)
- **Islamic Zakat Supporting Committee for Palestinian People** – Jordan (declared an unlawful association by Israel in 2008)

Conclusions

On the basis of: the important role played by senior Hamas personnel such as Ahmad al-Kurd; *al-Salah*’s network of summer camps and educational institutions (which openly supported violence); the Society’s sources of funding; the distribution of funds to terrorists and their families; and the fact that Israel, the United States, and the Palestinian Authority see *al-Salah* as an association identified with Hamas; and its public identification by Hamas and other elements as part of Hamas’s civilian infrastructure – the *da’wa*; from all these I conclude that, at all the relevant times, *al-Salah* was controlled by Hamas and constituted a part of its *da’wa* infrastructure.

³⁷¹ See Appendix No. 1, pp. 241-243: Protest of the Palestinian Authority to the Governor of Riyadh, Saudi Arabia, over the transfer of funds from Saudi organizations to the Association. See also Appendix No. 1, pp. 262-270.

³⁷² See Appendix No. 1, pp. 262-270.

³⁷³ *Id.*

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]



[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]



Lajnat al-Zakaa Jenin (Jenin Zakat Committee)

History

The Jenin Zakat Committee (hereinafter “Jenin Zakat Committee”) was founded in 1985 and received a license from the Jordanian Ministry for the *Waqf* (License No. 9991/123). When the Palestinian Authority was founded in 1994, the Jenin Zakat Committee was transferred to the supervision of the Palestinian Ministry for the *Waqf*. The Jenin Zakat Committee was controlled by prominent Hamas operatives as early as the first years of the 1990s.⁴⁷⁵

Declarations and Government Operations Launched Against the Jenin Zakat Committee

Israel

Due to its activity and organizational identification with Hamas, the JZC was declared to be an unlawful organization by the Israeli Minister of Defense on February 25, 2002⁴⁷⁶, and by the head of the IDF Central Command’s Order on June 30, 2002.⁴⁷⁷

United States

On May 29, 2007, the United States Department of Justice identified the Jenin Zakat Committee as “an organization which operates in the name of, or under the control of, Hamas” in its list of parties involved in the conspiracy, against which no indictment was filed in the criminal trial of United States v. Holy Land Foundation.⁴⁷⁸

Palestinian Authority

The Jenin Zakat Committee was suspected by the Palestinian Authority of being a committee identified with Hamas as early as the mid-1990s, and following a wave of Hamas terrorist attacks in Israel during that period of time, the security forces of the Palestinian Authority maintained surveillance on the activity of the Committee and the operatives who headed it. By contrast to many organizations in the *da’wa* mechanism of the Hamas in Gaza, the bank accounts of the

⁴⁷⁵ See a review of the Jenin Zakat Committee which was published on the web site of the al-Razi Hospital (which belongs to the Jenin Zakat Committee): <http://web.archive.org/web/20070810065051/www.alrazi.ps/zakah.htm>;

http://www.terrorism-info.org.il/malam_multimedia/html/final/sp/12_04/cha_app_b.htm.

⁴⁷⁶ <http://www.mod.gov.il/pages/general/pdfs/teror.pdf>; see also U.S. v. HLF et al., 3:04-CR-240-G, GX 006-0104; see also Appendix No. 1, pp. 58-101.

⁴⁷⁷ See Appendix No. 1, pp. 58-101.

⁴⁷⁸ U.S. v. HLF, et al., 3:04-CR-240-G; see also Appendix No. 1, pp. 200-210.

Jenin Zakat Committee were not frozen in August 2003, following the suicide bombing of the No. 2 bus in Jerusalem.

At the same time, in May 2007, the Palestinian Authority (through the Ministry for the *Waqf*) replaced the executive management of the Jenin Zakat Committee, as part of later activity by the Palestinian Authority against Hamas organizations and operatives in the West Bank.⁴⁷⁹ As a result, the present executive management of the Jenin Zakat Committee is primarily composed of Fatah members.⁴⁸⁰

Leadership

Until the replacement of the executive management of the committees by the Palestinian Authority in late 2007, most of the members of the Jenin Zakat Committee executive management were openly related to Hamas and were considered as Hamas operatives. Furthermore, the Chairman and the Administrative Manager of the Jenin Zakat Committee, who jointly made all of the important decisions with regard to the Jenin Zakat Committee throughout the relevant period of time and served as the *de facto* managers of the Jenin Zakat Committee, were also Hamas members.

- **Sheikh Zayd Mahmud Abd al-Rahim Zakarneh (Abu Tareq):**⁴⁸¹ Zakarneh, who is known as a prominent Hamas operative in the Jenin district,⁴⁸² was among the founding members of the Jenin Zakat Committee and chaired the Committee from the early 1990s until 2008.⁴⁸³ In September 2005, Zakarneh was arrested and tried, on the charge of assistance to Hamas, and was convicted of membership in an unlawful organization. He also served as Director of the Ministry for the *Waqf* in the Jenin District for 30 years, until he was replaced in 2008. Zakarneh is a member of the Palestine Religious Scholars Association.⁴⁸⁴
- **Adib Lutfi Muhammad al-Abushi:** Secretary of the Jenin Zakat Committee and a signatory for the Committee's accounts during the relevant period of time. Served as Acting Chairman of the Committee upon the arrest of the Chairman, Zakarneh, in September 2005.⁴⁸⁵ He is publicly known as a Hamas operative.⁴⁸⁶

⁴⁷⁹ As part of the reorganization by the Palestinian Authority, 92 committees in the West Bank were consolidated under 11 central Zakat committees. The 11 committees were: the Central Ramallah Zakat Committee, Central Jericho Zakat Committee, Central Bethlehem Zakat Committee, Central Hebron Zakat Committee, Central Jenin Zakat Committee, Central Tubas Zakat Committee, Central Southern Hebron Zakat Committee, Central Salfit Zakat Committee, Central Qalqilya Zakat Committee, Central Tulkarem Zakat Committee, and Central Nablus Zakat Committee.

⁴⁸⁰ <http://www.al-ayyam.ps/znews/site/template/artiele.aspx?did=72237&date=12/5/2007>.

⁴⁸¹ On the centrality of Zakarneh's role in the Hamas and his senior status in the Jenin area, see Milstein, The Green Revolution, p. 207; <http://82.166.42.244:81/vb/showthread.php?t=29>.

⁴⁸² See Appendix No. 1, pp. 328-340: the indictment against Zakarneh.

⁴⁸³ http://arabic.pnn.ps/index.php?option=com_content&task=view&id=37705&Itemid=102&tpl_color=green.

⁴⁸⁴ On the Palestine Religious Scholars Association, see above in this expert report.

⁴⁸⁵ <http://www.odabasham.net/show.php?sid=2752>

- **Amin Bakr Ali al-Omari:** Al-Omari, one of the founders of the Jenin Zakat Committee, was a member of its executive management during the relevant period of time.⁴⁸⁷ He served as Treasurer of the Jenin Zakat Committee, and by virtue of that position, supervised its transfers of funds and personally signed payment orders and checks. Al-Omari managed the fund-raising of the Jenin Zakat Committee in other countries and was investigated by the authorities in Israel due to suspicion of involvement in money-mongering for the benefit of the Jenin Zakat Committee.⁴⁸⁸
- **Abd al-Qader Azam:** Azam was a member of the executive management of the Jenin Zakat Committee.⁴⁸⁹ He is known as a Hamas operative. Azam is the brother of Abdallah Azam, the spiritual teacher of Osama bin Laden.⁴⁹⁰
- **Walid Khaled Jarar:** A member of the executive management of the Jenin Zakat Committee. His brother, Naser Jarar, was a member of Hamas military leadership in Jenin and was involved in severe terror attacks (see below).

Holders of Senior Positions on the Committee

- **Ahmad Salim Salatneh:**⁴⁹¹ Salatneh was the Administrative Manager of the Jenin Zakat Committee from 2002 to 2005. In practice, Salatneh was second in importance in the organizational hierarchy of the Jenin Zakat Committee, after Zakarneh, the Chairman of the Committee.⁴⁹² Salatneh was also Chairman of the Volunteers Committee in the Red Crescent Society of the Emirates⁴⁹³ in Jenin. He is known as a senior Hamas operative in Jenin.⁴⁹⁴ Against the background of this activity, Salatneh was arrested by the Palestinian Authority; he has also been arrested a number of times by Israel and was convicted twice by a military court in Israel: the first time, due to his terrorist activity, and the second time, with respect to the position which he held on the Jenin Zakat Committee, which included the receipt of funds from other countries by the Jenin Zakat Committee and the subsequent transfer of those funds to family members of operatives in the *al-Qassam* Brigades. In support of the sentence

⁴⁸⁶ U.S. v. HLF, *et al.*, 3:04-CR-240-G, GX Infocom Search – 30.

⁴⁸⁷ <http://web.archive.org/web/20070810065051/www.alrazi.ps/zakah.htm>

⁴⁸⁸ On al-Omari's connections with Hamas. *see*: U.S. v. HLF, *et al.*, 3:04-CR-240-G, GX Infocom Search 30.

⁴⁸⁹ <http://web.archive.org/web/20070810065051/www.alrazi.ps/zakah.htm>

⁴⁹⁰ U.S. v. HLF, *et al.*, 3:04-CR-240-G, GX Infocom Search – 30.

⁴⁹¹ On Salatneh's involvement in terrorist activity, including the preparation of explosive charges and the recruiting of terrorist operatives. *see*: <http://nefafoundation.org/miscellaneous/HLF/WatsonMemo.pdf>; on his activity in support [of terrorism] within the framework of the Committee. *see* Israeli Court documents in Appendix No. 1, pp. 341-348.

⁴⁹² http://www.terrorism-info.org.il/malam_multimedia/html/final/sp/12_04/cha_app_b.htm.

⁴⁹³ The Red Crescent Society of the Emirates is a member of the Union of Good and was declared an unlawful association by Israel in 2008 – *see* Appendix No. 1, pp. 58-101.

⁴⁹⁴ Salatneh's status as a senior member of Hamas is reflected, *inter alia*, by the fact that he has been arrested a number of times by the Palestinian Authority. <http://www.shareah.com/index.php?news/view/action/view/id/10490>.

in his trial, the Presiding Judge of the Israeli court stated: “*We are not talking about ‘humanitarian’ activity which is intended to benefit the civilian population, but rather, about activity without which the terrorist organizations would have difficulty continuing to operate...*” (emphasis added).⁴⁹⁵

- **Jamal Abd al-Salam Asad Abu al-Hija (Abu al-Abd):** Al-Hija was an employee of the Jenin Zakat Committee, who supervised the Committee’s Quran study centers starting in the early 1990s.⁴⁹⁶ He joined the Muslim Brotherhood in 1979 while he was studying in Jordan, where his teacher was Abdallah Azam, the spiritual teacher of Osama bin Laden, who is considered by many as the originator of the idea of the “World Jihad.”⁴⁹⁷ Al-Hija was arrested by the Palestinian security forces a number of times, starting in 1996.⁴⁹⁸ Al-Hija led the military arm of Hamas in Jenin, starting in the 1990s. On April 12, 1999, Al-Hija was sentenced by an Israeli military court to 13 months’ imprisonment, after having been convicted of membership in Hamas.⁴⁹⁹ In April 2002, during an IDF campaign in Jenin, he served as commander of Hamas in the Jenin area.⁵⁰⁰ Al-Hija participated in the planning of a number of suicide bombings and recruited suicide bombers. He was involved in the planning of a suicide bombing in the Sbarro Restaurant in Jerusalem in July 2001, in which 15 persons were killed, in a suicide bombing of a bus on Mt. Meron in 2002, in which nine persons were killed and 52 were wounded; and in a suicide bombing in the Matza Restaurant in Haifa, in which 15 persons were killed and 38 were wounded.⁵⁰¹ Al-Hija has been serving nine consecutive life sentences in an Israeli prison since August 2002.⁵⁰² He ran as a representative of Hamas in the elections to the Palestinian Legislative Council in 2006, while imprisoned, but lost.⁵⁰³ According to a Hamas report, he is a member of the political leadership of Hamas.⁵⁰⁴

⁴⁹⁵ See Appendix No. 1, pp. 341-348.

⁴⁹⁶ http://www.terrorism-info.org.il/malam_multimedia/html/final/eng/sib/11_04/irfan_app_c.htm.

⁴⁹⁷ For information on Azam’s role as the originator of the idea of the World Jihad, see: Quintan Wiktorowicz, “The New Global Threat: Transnational Salafis and Jihad,” *Middle Eastern Policy*, Vol. VIII, No. 4, December 2001, pp. 22-24. For information about the relationship between the Azam and al-Hija, see an interview with al-Hija which was published in *al-Bayan* at: <http://www.albayan-magazine.com/intifadah/intifadah-13/int-13-01.htm>.

⁴⁹⁸ <http://www.albayan-magazine.com/intifadah/intifadah-13/int-13-01.htm>.

⁴⁹⁹ See the expert report by an expert from the ISA with regard to al-Hija: Appendix No. 1, pp. 349-351, from the documents of the action against the Al-Aqsa Foundation – W_S091613-5. See also: <http://unispal.un.org/unispal.nsf/9a798adbf322aff38525617b006d88d7/64c8032b80c6365c05256807006936d3?OpenDocument>.

⁵⁰⁰ http://www.terrorism-info.org.il/malam_multimedia/html/final/sp/12_04/cha_app_b.htm.

⁵⁰¹ Aviad, *Lexicon of the Hamas Movement*, p. 27.

⁵⁰² See an article in *al-Ayyam* dated December 2, 2005, at: <http://www.al-ayyam.ps/znews/site/template/article.aspx?did=18983&Date=4/12/2005>; see also Aviad, *Lexicon of the Hamas Movement*, p. 27.

⁵⁰³ For information on al-Hija and the centrality of his role in Hamas in Jenin, both as the head of the *al-Qassam* Brigades and as a civilian operative, see Milstein, *The Green Revolution*, p. 167; see also Aviad, *Lexicon of the Hamas Movement*, p. 27.

⁵⁰⁴ <http://www.alqassam.ps/arabic/news1.php?id=8599>.

- **Ibrahim Hasan Ali Jaber:** Ibrahim Jaber worked for the Jenin Zakat Committee starting in 1988, initially as a volunteer and later as a paid employee.⁵⁰⁵ He also worked for the Department of Orphans and Needy Persons of the Jenin Zakat Committee with Naser Jarar (see below). Jaber is a senior military operative of the Hamas,⁵⁰⁶ who was imprisoned by Israel on April 11, 2002 for his involvement in planning terrorist attacks, transferring explosives and training in weapons.⁵⁰⁷ He was detained by Israel during the period between January 1995 and January 1996 for being a Hamas operative in the Jenin refugee camp; he was also arrested by the Palestinian Authority in February 1996, after the wave of terrorist attacks in Israel.⁵⁰⁸ In July 2009, Jaber's administrative detention was extended by another six months.⁵⁰⁹

- **Naser Khaled Ibrahim Jarar:** Naser Jarar headed the Department of Orphans and Needy Persons until he was killed on August 14, 2002.⁵¹⁰ He was a member of the Hamas military leadership in Jenin and was involved in the planning and implementation of severe terrorist attacks, as well as in the recruiting and supervision of volunteers who were used in those attacks.⁵¹¹ *Inter alia*, he was involved in planning the terrorist attack on a restaurant in Haifa (see above).⁵¹² His brother, **Walid Khaled Jarar**, was a member of the executive management of the Jenin Zakat Committee⁵¹³ and is known as a Hamas operative.

Holders of Other Positions on the Committee Who are Involved in Hamas

- **Waal Muhammad Said Ibrahim al-Zriqi:** Al-Zriqi served as the accountant of the Jenin Zakat Committee. He is publicly identified as a Hamas operative.⁵¹⁴
- **Khaled Yihya:** Yihya was a member of the Quran Study Committee, which belongs to the Jenin Zakat Committee, since 1990. He was arrested by Israel in 1990, 1992 and

⁵⁰⁵ http://www.terrorism-info.org.il/malam_multimedia/html/final/sp/12_04/cha_app_b.htm.

⁵⁰⁶ <http://www.palestine-info.info/arabic/hamas/shuhda/2003/mosaab/syrah.htm>;

see also <http://fugitivepeace.com/category/palestinian-politics/>;

and http://www.terrorism-info.org.il/malam_multimedia/html/final/eng/sib/11_04/irfan_app_c.htm.

⁵⁰⁷ http://www.terrorism-info.org.il/malam_multimedia/html/final/eng/sib/11_04/irfan_app_c.htm.

⁵⁰⁸ <http://nefafoundation.org/miscellaneous/HLF/WatsonMemo.pdf> (p.35)

⁵⁰⁹ http://www.alqassam.ps/arabic/sohdaa5.php?sub_action=sera&id=221; http://www.terrorism-info.org.il/malam_multimedia/html/final/sp/12_04/cha_app_b.htm.

⁵¹⁰ http://www.alqassam.ps/arabic/sohdaa5.php?sub_action=sera&id=221; http://www.terrorism-info.org.il/malam_multimedia/html/final/sp/12_04/cha_app_b.htm.

⁵¹¹ For information on the many terrorist operations of Naser Jarar and his role in severe terrorist attacks, see part in the main chapter on da'wa and terrorism in this expert opinion. See also Aviad, Lexicon of the Hamas Movement, pp. 73-74; see also: <http://www.alqassam.ps/arabic/sohdaa5.php?id=221>. See also Molly Moore, "Disabled Militant's Defiant Last Battle; Legless, 1-Armed Palestinian Dies Shooting," *The Washington Post*, Aug. 15, 2002.

⁵¹² <http://nefafoundation.org/miscellaneous/HLF/WatsonMemo.pdf> (p.35).

⁵¹³ <http://web.archive.org/web/20070810065051/www.alrazi.ps/zakah.htm>

⁵¹⁴ Hamas has listed al-Zriqi as one of its operatives who were arrested in mid-2008 by the Palestinian Authority: http://arabic.pnn.ps/index.php?option=com_content&task=view&id=39132&Itemid=104.

2006.⁵¹⁵ He was elected to the Palestinian Legislative Council on behalf of Hamas's Change & Reform Party.⁵¹⁶

- **Fuaz Abd el-Rahman Hamdan:** Hamdan was a member of the Jenin Zakat Committee and the Financial and Administrative Manager of the al-Razi Hospital, which belongs to the Committee.⁵¹⁷ He was imprisoned by Israel for his Hamas activity, which included assistance to wanted persons and financing transactions in weapons. In 1997 he was again arrested for his activity related to the Jenin Zakat Committee.⁵¹⁸

- **Nur al-Din Kamal Asad Tahaine:** The computer expert of the Jenin Zakat Committee. Tahaine was imprisoned from July 1994 to December 1994 for "assisting" a suicide bomber in a terrorist attack on a bus in Afula that year. He was imprisoned in Israel from January 1995 to January 1996 for his Hamas activity.⁵¹⁹

Structure and Activities

The offices of the Jenin Zakat Committee are located in downtown Jenin, near the building which holds the Palestinian Ministry for the *Waqf*. The Committee's operations in the areas of health and insurance, education, services for children and employment have increased the prestige of Hamas in the area and have given Hamas the image of an effective civilian movement with "clean hands," by contrast to the operations of the Palestinian Authority in the Jenin area, which were perceived for a long period of time as inappropriate and corrupt.

The *da'wa* activities of the Jenin Zakat Committee included, *inter alia*:

- **The al-Razi Hospital:** The Jenin Zakat Committee founded the al-Razi Hospital in 1991 and has been operating it since that year. The purpose of the Hospital is to supply the needs of the area, which is poor in resources and suffers from the absence of adequate medical services.⁵²⁰
- **Assistance to families of martyrs:** The Jenin Zakat Committee keeps lists of martyrs, including suicide bombers and persons who were killed in the war with Israel, and pays pensions to their families. Between January and March 2003, the Committee

⁵¹⁵ http://www.palestine-info.com/arabic/palestoday/reports/report2006_1/entkhabat06/entkhabat_tashre31_06/jinin/7_1_06.htm

⁵¹⁶ See Milstein, *The Green Revolution*, p. 219.

⁵¹⁷ http://arabic.pnn.ps/index.php?option=com_content&task=view&id=11364&Itemid=37.

⁵¹⁸ <http://nefafoundation.org/miscellaneous/HLF/WatsonMemo.pdf> (p.35).

⁵¹⁹ <http://nefafoundation.org/miscellaneous/HLF/WatsonMemo.pdf> (p.35).

⁵²⁰ http://www.insanonline.net/news_details.php?id=989.

transferred, among other payments, financial grants to 47 persons, 33 of whom were relatives of Hamas operatives.⁵²¹

- **Al-Ayman school and kindergarten:** This school and kindergarten are managed by Naal Ali Ahmad al-Amur. Al-Amur was arrested by the Palestinian Authority in December 2007, as part of the wave of arrests of Hamas members.⁵²²
- **Summer camps for children:** The Jenin Zakat Committee hosted a number of summer camps throughout the Jenin District, which are generally used for Islamic preaching. Some of the summer camps belong to the Committee's Quran study centers.⁵²³ The camps are held once a year under the name "The Second Martyrs' Camp."

Identification with Hamas

Clear evidence of the connection between the Jenin Zakat Committee and Hamas was discovered in searches which were performed by IDF troops on the following occasions: in early February 2003; October 11, 2003; and January 14, 2004. These searches revealed the vast financial support which the Jenin Zakat Committee gave to the families and relatives of suicide bombers, both from the *al-Qassam* Brigades and from other terrorist organizations.⁵²⁴ The Jenin Zakat Committee transferred funds which were raised in other countries to families of suicide bombers and determined which persons were eligible for payment.⁵²⁵ The evidence which was seized included the following correspondence:

- a. One of the letters which was sent from the Friends of the Emirates Society⁵²⁶ to the Jenin Zakat Committee listed 12 names and instructions for transfer of monies to members of their families (10 were senior terrorists in the Jenin area; two were civilians who, to the best of our knowledge, were not involved in terrorist operations). Appearing in the letter, beside the names of the two civilians, were the words "not a martyr" (in Arabic, *laisa shahid*); in fact, in the reply by the Jenin Zakat Committee to the Friends of the Emirates Society, the names of the two civilians, who (apparently) died in a manner unrelated to terrorist incidents, were omitted.

⁵²¹ See Appendix No. 1, pp. 352-362: the periodic report, which documents the transfers of monies to beneficiaries of the Jenin Zakat Committee for the months of January, February and March 2003. See also a similar document from December 2003: Appendix No. 1, pp. 373-381.

⁵²² http://arabic.pnn.ps/index.php?option=com_content&task=view&id=22767&Itemid=35&tpl_color=pink.

⁵²³ For example, in the summer of 2005, the Jenin Zakat Committee held summer camps in the Al-Ayman school compound. See: <http://www.al-ayyam.com/znews/site/template/article.aspx?did=20260&date=5/10/2005>.

⁵²⁴ As set forth above, Hamas has undertaken, on a regular basis, to distribute funds to relatives of martyrs who are not connected to Hamas, in order to expand the public support for the organization and to substantiate its nature as a non-underground organization which operates in good faith and is interested in supporting the "resistance" against Israel, irrespective of the political affiliation of the "martyr."

⁵²⁵ Appendix No. 1, pp. 391-394.

⁵²⁶ *Id.*

- b. Application forms for requesting assistance from the Islamic Society in Jordan, for orphans whose fathers were killed in terrorist operations,⁵²⁷ included the name of the son of Ali Aqab al-Haj Muhammad, a Hamas operative who was killed by the IDF. Another application for assistance listed payments which were paid with respect to the death of Muhammad Mahmoud Asaf of Qabatiya, a Hamas operative who was killed in November 1996 when explosives which he was preparing accidentally blew up in his face.
- c. A list of terrorists who were on their way to carry out terrorist attacks – or who actually carried out attacks – and whose families receive assistance through the Committee.⁵²⁸
- d. A list from the computer of the Jenin Zakat Committee, including the names of 15 terrorists, some of whom were suicide bombers, whose families received funds from a charitable society in Jordan through the Jenin Zakat Committee.⁵²⁹ For example, one of those terrorists was Mustafa Abu Saraya, an operative of the Islamic Jihad, who carried out a shooting attack in Afula on November 27, 2001, together with Ahmed Karim Abu Na'aseh (who also appears in the list). In the attack in question, two people were killed. Another terrorist mentioned was Muhammad Hubeishi, of the *al-Qassam* Brigades, who carried out a suicide attack in a train station in Nahariya on September 10, 2001, killing three persons.

The lists set forth above included, *inter alia*, the names of the following terrorists: (1) Mahmud Hadir Abd al-Razaq Astiti, the father of the suicide bomber from the *al-Qassam* Brigades, Luay Astiti, who was killed in an attempt to perpetrate a car bombing near Rimonim on March 14, 2002;⁵³⁰ (2) Zakariya Rida al-Tubasi, the father of Shadi Zakariya Rida al-Tubasi, the suicide bomber from the *al-Qassam* Brigades, who carried out the terrorist attack on the Matza Restaurant on March 31, 2002,⁵³¹ and (3) Shuhail Ahmad Al Masri, the father of Izz ad-Din Shuhail Ahmad Al Masri, the suicide bomber from the *al-Qassam* Brigades, who perpetrated the attack on the Sbarro Restaurant in Jerusalem on August 9, 2001.⁵³²

In addition, during the searches which were carried out by the IDF as set forth above, the following incitement materials were found in the offices of the Jenin Zakat Committee:

- Placards describing “martyrs” and which mentioned Ahmad Yassin, Abd al-Aziz al-Rantisi, and other “martyrs.”⁵³³

⁵²⁷ Appendix No. 1, pp. 120-125.

⁵²⁸ Appendix No. 1, pp. 373-381.

⁵²⁹ Appendix No. 1, p. 396.

⁵³⁰ See W_S095957/ L_C090920; see also Appendix No. 1, pp. 352-362.

⁵³¹ See W_S095960/ L_C090923; see also Appendix No. 1, pp. 373-381.

⁵³² See W_S095954/ L_C090917; see also Appendix No. 1, pp. 352-362.

⁵³³ See *U.S. v. HLF, et al.*, 3:04-CR-240-G, GX Jenin Zakat – 3, GX Jenin Zakat – 4 and GX Jenin Zakat – 5; see also Appendix No. 1, pp. 397-402.

- Pamphlets signed by all of the Palestinian terrorist organizations, including Hamas and the Palestinian Islamic Jihad, which call for the continuation of the struggle against Israel until independence is achieved, set forth guidelines for operation in the (Second) Intifada and express support of “martyrs.” The fact that the pamphlets were found in the offices of the Jenin Zakat Committee indicates that the Committee supports violent terrorist operations.⁵³⁴
- A pamphlet issued by the *al-Qassam* Brigades on February 15, 2003, and entitled *Engineers of the al-Qassam Brigades Continue to Develop Their Military Industry*. In the pamphlet, the *al-Qassam* Brigades take responsibility for an attack which was launched against a Merkava tank on that day and praise the *al-Qassam* engineers for developing an explosive charge which, although it weighed only 25 kg, was capable of destroying the “best protected tank in the world.”⁵³⁵

A letter by Hamas operatives in the United States states that the Jenin Zakat Committee is “assured” (in favor of Hamas).⁵³⁶

Funding

The Jenin Zakat Committee raised funds from charitable organizations (NGOs) run by Israeli Arabs and from Islamic organizations in other countries, including the organizations set forth below, a majority of them which were declared unlawful associations by Israel:⁵³⁷

- **Interpal**⁵³⁸ – Britain (declared an unlawful association by Israel in 1997 and terror organization in 1998)
- **The Union of Good** (*Itilaf al-Khair*)⁵³⁹ – Lebanon/Saudi Arabia (declared an unlawful association by Israel in 2002)
- **The Holy Land Foundation for Assistance and Development (“HLF”)** – United States (declared an unlawful association by Israel in 1997 and terror organization in 1998)
- **International Islamic Relief Organization, Eastern Region (a branch of “IIRO”)** – Saudi Arabia (declared an unlawful association by Israel in 2008)

⁵³⁴ See Appendix No. 1, p. 403.

⁵³⁵ This pamphlet, which illustrates the relationship between the *al-Qassam* Brigades in Gaza and those in the West Bank, is dedicated to activity of a military nature, see <http://www.alqassam.ps/arabic/statments.php?id=208>

⁵³⁶ *U.S. v. HLF, et al.*, 3:04-CR-240-G, GX 003-0007 p. 1/9

⁵³⁷ See Appendix No. 1, pp. 58-101. Some of these organizations have also been outlawed in other Western countries. For information on the connections between the Jenin Zakat Committee and some of these foundations, see Appendix No. 1, pp. 404-419 + Appendix No. 1, pp. 195-199.

⁵³⁸

⁵³⁹ See *U.S. v. HLF, et al.*, 3:04-CR-240-G, GX Jenin Zakat – 7.

- **The World Assembly of Muslim Youth (“WAMY”)** – Saudi Arabia (declared an unlawful association by Israel in 2002)
- **The *al-Aqsa* Foundation**⁵⁴⁰ – Germany (declared an unlawful association by Israel in 1997 and terror organization in 1998)
- **The *al-Aqsa* Foundation**⁵⁴¹ – Belgium (declared an unlawful association by Israel in 1997 and terror organization in 1998)
- **The *al-Aqsa* Foundation**⁵⁴² – Holland (declared an unlawful association by Israel in 1997 and terror organization in 1998)
- **Comité de Bienfaisance et de Secours aux Palestiniens (“CBSP”)**⁵⁴³ – France (declared an unlawful association by Israel in 1997 and terror organization in 1998)
- **Irfan Fund** – Canada (declared an unlawful association by Israel in 2004)
- **The Committee for Charity and Support for the Palestinians (“ABSPP”)** – Italy (declared an unlawful association by Israel in 2006)
- **The *al-Ansar* Charitable Society** – Sudan (declared an unlawful association by Israel in 2008)
- **The Operation Committee for Support of the Intifada in Occupied Palestine** – Abu Dhabi
- **The Red Crescent Society of the Emirates** – United Arab Emirates (declared an unlawful association by Israel in 2008)
- **The *al-Aqsa* Islamic Charitable Society**⁵⁴⁴ – Yemen (declared an unlawful association by Israel in 2008)
- **Human Appeal International** – United Arab Emirates (declared an unlawful association by Israel in 2008)
- **The World Islamic Committee / Society for Revival of the Islamic Heritage** – Kuwait
- **The Society of Friends of the Emirates** – United Arab Emirates

⁵⁴⁰ See *U.S. v. HLF, et al.*, 3:04-CR-240-G, GX Jenin Zakat – 2.

⁵⁴¹ See *U.S. v. HLF, et al.*, 3:04-CR-240-G, GX Jenin Zakat – 2.

⁵⁴² See *U.S. v. HLF, et al.*, 3:04-CR-240-G, GX Jenin Zakat – 2.

⁵⁴³

⁵⁴⁴ See *U.S. v. HLF, et al.*, 3:04-CR-240-G, GX Jenin Zakat – 2.

Other Connections

The Jenin Zakat Committee maintained connections with other Zakat Committees and Charitable Societies in the West Bank and in Gaza, which were related to Hamas, and which have been declared unlawful associations in Israel since February 2002.⁵⁴⁵

- **The Quran and Sunna Society** (Qalqilya)
- **The *al-Islah* Society** (Ramallah)
- **The Tulkarem Zakat Committee** (Tulkarem)
- **The *al-Tadamun* Charitable Society** (Nablus)
- ***Al-Jamiya al-Islamiya* in Nusairat** (Gaza Strip)

In addition, the Jenin Zakat Committee established connections with Islamic organizations in extremist Islamic countries, such as Sudan. Furthermore, the Jenin Zakat Committee also established connections with a Charitable Society in Kabul, Afghanistan, and similar connections with the “People’s Committee for Support of the Intifada” in Iran.⁵⁴⁶

Conclusions

On the basis of the significant role played by senior Hamas operatives such as Zakarneh, Salatneh and al-Hija; on the basis of the support given by the Jenin Zakat Committee to families of Hamas “martyrs”; on the basis of findings in support of terror, terrorists and the Jihad, which were found in the offices of the Committee; on the basis of its transfers of funds to and from organizations controlled by Hamas; on the basis of the nature of its sources of funding; on the basis of the identification of the Committee by Israel, the United States, and the Palestinian Authority as an institution identified with Hamas – on the basis of all that set forth above, I conclude that, throughout the relevant period of time, the Jenin Zakat Committee was controlled by Hamas and constituted part of the *da'wa* infrastructure of Hamas.

⁵⁴⁵ <http://www.mod.gov.il/pages/general/pdfs/terror.pdf>; see also *U.S. v. HLF et al.*, 3:04-CR-240-G, GX 006-0104.

⁵⁴⁶ See Appendix No. 1, pp. 404-419.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

100

1. The first step in the process is to identify the problem or issue that needs to be addressed. This involves gathering information and understanding the context of the problem.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

1. *Journal of the American Medical Association*, 2000; 284: 1039-1044.

10

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494	495	496	497	498	499	500	501	502	503	504	505	506	507	508	509	510	511	512	513	514	515	516	517	518	519	520	521	522	523	52
--	---	---	---	---	---	---	---	---	---	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	----

1. *Journal of the American Medical Association*, 1997; 277: 1039-1043.

[illegible]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[illegible]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Lajnat al-Zakaa Tulkarem (Tulkarem Zakat Committee)

History

The Tulkarem Zakat Committee was founded in 1981. The Committee was associated with Hamas during the relevant period.

Declarations and Government Actions Taken Against the Tulkarem Zakat Committee

Israel

Due to its activities and its organizational identity with Hamas, the Tulkarem Zakat Committee was declared an unlawful association by the Israeli Minister of Defense on February 25, 2002,⁶⁷³ and by the head of the IDF's Central Command's Order on June 30, 2002.⁶⁷⁴

United States

On May 29, 2007, the United States Department of Justice identified the Tulkarem Zakat Committee as an "organization which operates on behalf of, or under the control of, Hamas." This determination appeared in the list of unindicted co-conspirators in the criminal case of United States v. Holy Land Foundation.⁶⁷⁵

Palestinian Authority

Several members of the Committee's Board of Directors, among them Sheikh Amar Badawi, Dr. Riyadh al-Ras, and Fathi Qar'awi, were arrested by the Palestinian Authority's security forces over the years, including during the relevant period, for their membership in Hamas and their activities in that organization's framework (see below).

At the end of 2007, after Hamas took over the Gaza Strip, the Palestinian Authority took stricter measures against Hamas in the West Bank – including against institutions that were part of Hamas's *da'wa* apparatus, such as the Tulkarem Zakat Committee. The Palestinian Authority, understanding that the network of Hamas Zakat committees and charitable societies in the West Bank constituted Hamas's principal source of power, decided to change the composition of the committees, to reorganize them,⁶⁷⁶ and to dismiss a significant portion of their boards who had ties to Hamas. The PA's Endowments Minister, Jamal Bawatneh, officially announced the

⁶⁷³ <http://www.mod.gov.il/pages/general/pdfs/terror.pdf>; see also U.S. v HLF et al., 3:04-CR-240-G, GX 006-0104; see also Appendix No. 1, pp. 58-101.

⁶⁷⁴ See Appendix No. 1, pp. 58-101.

⁶⁷⁵ U.S. v. HLF, et al., 3:04-CR-240-G; see also Appendix No. 1, pp. 200-210.

⁶⁷⁶ For a lengthier explanation, see the chapter on how the PA treated committees in the section dealing with Jenin Zakat Committee.

replacement of the Tulkarem Zakat Committee's board. On December 5, 2007, the Palestinian daily, *al-Ayyam*, published the names of all the members of the Zakat committees in the West Bank. Nevertheless, publication of the names of the new members of the Tulkarem Zakat Committee indicates that some Hamas operatives remained members of the Committee's board.⁶⁷⁷

Leadership

Through late 2007, when the Palestinian Authority replaced a significant portion of the Tulkarem Zakat Committee's board, many members of the Committee's board were known Hamas operatives. As noted below, some had been deported to *Marj al-Zuhur* for their ties with Hamas. Many of the leaders of the Tulkarem Zakat Committee, in the relevant period, did not attempt to hide their radical positions, and sometimes even gave lectures, in mosques whose clear purpose was to incite hatred of Jews and Israelis.

- **Husni Hasan Hasin al-Khawaja.**⁶⁷⁸ Al-Khawaja was Chairman of the Tulkarem Zakat Committee from 1993 until his resignation from the position in 2008,⁶⁷⁹ and was Chairman of the Board of Directors of the hospital associated with the Committee.⁶⁸⁰ He is a publicly known Hamas operative.⁶⁸¹ Al-Khawaja was known particularly for his success in working with charitable foundations in the Arab world, the United States, and Europe.
- **Sheikh Bilal Khamis Yusuf abu Safira (a.k.a. Belal Khamis).**⁶⁸² Khamis was among the founders of the Zakat Committee and served in a variety of senior positions until its reorganization in 2007. Among the positions in which he served are Deputy Chairman, Treasurer,⁶⁸³ and Acting Director of the Tulkarem Zakat Committee's hospital.⁶⁸⁴ He was publicly known as a professed⁶⁸⁵ Hamas operative who had influence in the various organizations connected with Hamas in the town of Tulkarem. Khamis controlled the flow and distribution of funds among the charitable organizations belonging to Hamas in Tulkarem, as well as obtaining contributions for these organizations, both from the

⁶⁷⁷ <http://www.al-ayyam.ps/znews/site/template/article.aspx?did=72237&date=12/5/2007>

⁶⁷⁸ See the FBI memo in which Khawaja is identified as a Hamas operative:

<http://ncfafoundation.org/miscellaneous/HLF/WatsonMemo.pdf>

⁶⁷⁹ See http://www.ncfafoundation.org/miscellaneous/FeaturedDocs/TZC_bankaccount_trial2.pdf p.35 and Appendix No. 1, p. 460.

⁶⁸⁰ See Appendix No. 1, p. 459.

⁶⁸¹ http://www.nevo.co.il/psika_word/meechozi/m033275.doc

⁶⁸² <http://82.166.42.244:81/vb/showthread.php?t=3>

⁶⁸³ http://www.ncfafoundation.org/miscellaneous/FeaturedDocs/TZC_bankaccount2_trial2.pdf (pp. 25-26); *U.S. v. HLF, et al.*, 3:04-CR-240-G, GX 19-6.

⁶⁸⁴ http://arabic.pnn.ps/index.php?option=com_content&task=view&id=9339

⁶⁸⁵ http://www.terrorism-info.org.il/malam_multimedia/html/final/sp/hecb_n/incitement1205.htm;
<http://ncfafoundation.org/miscellaneous/HLF/WatsonMemo.pdf>

Palestinian Territories and Israel, and from abroad.⁶⁸⁶ Khamis often gave radical sermons.⁶⁸⁷ In June 2002, following the declaration of the Committee as an unlawful association by Israel, Bilal Khamis established the Dar al-Hanan Committee, and through November 2005,⁶⁸⁸ when this Committee too was declared an unlawful association, Khamis ran it as a replacement for the Zakat Committee, thus circumventing the legal restrictions. Khamis was imprisoned in March 2007 by IDF forces⁶⁸⁹ for his involvement in activities in support of Hamas, and was released on July 31, 2008.⁶⁹⁰ Khamis is the brother-in-law of Salah Shehada, one of the founders of Hamas in the Gaza Strip (regarding him, see above in this expert report).⁶⁹¹

- **Sheikh Amar Tawfiq Ahmad Badawi:**⁶⁹² Badawi was among the founders of the Tulkarem Zakat Committee and was a member of its board.⁶⁹³ He is one of the leaders of Hamas in the region, and due to this he was arrested in July 2008 by Palestinian Authority security forces.⁶⁹⁴ He was arrested a number of times, including during the First Intifada, by Israel's security forces.⁶⁹⁵

- **Dr. Bashar al-Karmi:** Karmi was a member of the Tulkarem Zakat Committee's administrative board, and served as Director of the Committee's hospital. He is known publicly as a Hamas operative and was among the *Marj al-Zuhur* deportees. Al-Karmi currently serves as Deputy Health Minister in the Hamas government.⁶⁹⁶

- **Sheikh Muhammad al-Husri:** Al-Husri was a member of the Tulkarem Zakat Committee,⁶⁹⁷ and is known among the public for his sermons at the al-Rocha Mosque. He is known as a Hamas operative, and on that background was arrested in July 2008 by the Palestinian Authority's security forces.⁶⁹⁸

⁶⁸⁶

<http://doaa910.maktoobblog.com/1199082/%D8%A7%D9%84%D9%85%D8%AE%D8%AA%D8%B7%D9%81>

⁶⁸⁷ An example of a sermon given by Khamis, in which he referred to the Fayyad government as illegal:

<http://doaa910.maktoobblog.com/1199082/%D8%A7%D9%84%D9%85%D8%AE%D8%AA%D8%B7%D9%81>

⁶⁸⁸ See Appendix No. 1, pp. 58-101.

⁶⁸⁹ <http://www.islamicnews.net/Document/ShowDoc01.asp?DocID=92059&TypeID=1>

⁶⁹⁰ <http://www.alasra.ps/news.php?maa=View&id=4445>

⁶⁹¹ http://www.terrorism-info.org.il/malam_multimedia/html/final/sp/heb_n/incitement1205.htm

⁶⁹² http://al-msjd-alaqsa.com/Shouookh_Elaqsa/0015.htm; <http://82.166.42.244:81/vb/showthread.php?t=35>

⁶⁹³ <http://82.166.42.244:81/vb/showthread.php?t=35>

⁶⁹⁴ <http://fatehforums.com/showthread.php?p=1379567>;

http://www.moheet.com/show_news.aspx?nid=149627&pg=1; similarly, this web site, which belongs to a radio station identified with Hamas, reports on the arrests of Hamas figures, among them Badawi: <http://www.alaqsavoice.ps/arabic/?action=detail&id=21042>

⁶⁹⁵ <http://82.166.42.244:81/vb/showthread.php?t=35>

⁶⁹⁶ <http://www.aljazeera.net/news/archive/archive?ArchiveId=1028850>

⁶⁹⁷ <http://www.sportclub.jeeran.com>

⁶⁹⁸ This web site, belonging to a radio station identified with Hamas, reports on the arrests of Hamas figures, among them al-Husri: <http://www.alaqsavoice.ps/arabic/?action=detail&id=21042>

- **Dr. Riyadh Abd al-Latif al-Karim al-Ras:** Al-Ras was a member of the Tulkarem Zakat Committee and already in 1996 was known among the public as a Hamas operative.⁶⁹⁹ Because of his membership in Hamas, al-Ras was arrested in 1996⁷⁰⁰ and again in 2008⁷⁰¹ by the Palestinian security apparatus.
- **Hamed Muhammad Hamad al-Ka'dan:** Al-Ka'dan was the Administrative Director of the Tulkarem Zakat Committee⁷⁰² and a member of Hamas.⁷⁰³
- **Ikhlas Abd al-Karim al-Sawis:** Al-Sawis is the wife of **Abbas al-Sayed**,⁷⁰⁴ who was a senior officer in the Al-Qassam Brigades convicted by an Israeli court of planning the suicide bombing during Passover 2002 at the Park Hotel in Netanya. (This terror attack is one of the attacks for which this lawsuit was filed against National Westminster Bank). Al-Sawis worked as Director of the Tulkarem Zakat Committee's kindergartens.⁷⁰⁵ In the elections for the Palestinian Legislative Council in 2006, she was a candidate for Hamas's Change & Reform Party in Tulkarem.⁷⁰⁶ She was arrested a number of times by Israeli security forces.⁷⁰⁷
- **Fathi Muhammad Ali Qasem Qar'awi:**⁷⁰⁸ Qar'awi worked for the Tulkarem Zakat Committee in the years 1996-1999. He was arrested by Israel in 1991 on charges of membership in Hamas, and was among the *Marj al-Zuhur* deportees and one of their prominent leaders. In 1993, he was arrested by Israel and sentenced to two years' imprisonment; he was arrested again in 1997, in 2002, and in 2005. He was also arrested by the Palestinian Authority's security forces in 1996 and 2001. Qar'awi is a member of the Palestinian Legislative Council representing Hamas's Change & Reform Party.

Structure and Activities

The offices of the Tulkarem Zakat Committee are located in a two-story building in the center of the town of Tulkarem. The Tulkarem Zakat Committee directly supervises the following places: Tulkarem, Shweikeh, Nur Shams, Tulkarem Refugee Camp, Irtah, and Danaba.

⁶⁹⁹ <http://www.paldf.net/forum/showthread.php?t=39352>

⁷⁰⁰ *Id.*

⁷⁰¹ <http://ncfafoundation.org/miscellaneous/HLF/WatsonMemo.pdf>

http://www.alqassam.ps/arabic/print_news.php?id=1854

⁷⁰² <http://www.paldf.net/forum/showthread.php?t=166492&page=2>

⁷⁰³ <http://ncfafoundation.org/miscellaneous/HLF/WatsonMemo.pdf>

⁷⁰⁴ <http://www.paldf.net/forum/showthread.php?t=166492&page=2>

⁷⁰⁵ <http://www.palestine->

info.info/arabic/palestoday/reports/report2006_1/entkhabat06/entkhabat_tashre31_06/tolkarem/5_1_06.htm

⁷⁰⁶ <http://www.palestine->

info.info/arabic/palestoday/reports/report2006_1/entkhabat06/entkhabat_tashre31_06/tolkarem/23_1_06.htm

⁷⁰⁷ *Id.*

⁷⁰⁸ Regarding him, see Milstein, *The Green Revolution*, p. 161; see also Appendix No. 1, pp. 463-465.

The Tulkarem Zakat Committee is a part of Hamas's civilian infrastructure, and as such is involved in a wide range of activities, including: financial aid; provision of clothing and food for the needy; support for prisoners and the families of those killed, with emphasis on transferring funds to the families of terror operatives; subsidized medical care at the Committee's hospital and medical clinic; and educational services for children at the al-Asra School, the kindergarten that it runs and at Quran memorization centers.

The Tulkarem Zakat Committee's principal institutions are:

- **Hospital** – The Tulkarem Zakat Committee's hospital, officially established in April 2002,⁷⁰⁹ comprises a number of departments.⁷¹⁰ Dr. Bashar al-Karmi, mentioned above, a Hamas operative and member of the Tulkarem Zakat Committee's board, is a member of the hospital's Board of Directors.⁷¹¹ The hospital is in fact administered by Sheikh Bilal Khamis (Treasurer of the Tulkarem Zakat Committee and a senior Hamas operative; see details above), who was Secretary of the hospital's Board of Directors.⁷¹²
- **Quran Memorization Centers** – The Tulkarem Zakat Committee operates 17 Quran memorization centers. These centers are operated by Sheikh Amar Badawi (mentioned above) and Sheikh Talal Jitawi,⁷¹³ a known Hamas operative,⁷¹⁴ who had been arrested by the Palestinian Authority and by Israel.⁷¹⁵

Identification with Hamas

For many years, the Tulkarem Zakat Committee has been identified as part of Hamas's *da'wa* apparatus. During a search of the Committee's offices, which was carried out on January 14, 1993, by IDF forces,⁷¹⁶ seditious materials were found, including nine copies of the official Hamas newspaper, Filastin al-muslima. This search also uncovered documents proving coordination and cooperation between the Tulkarem Zakat Committee and the Jenin and Nablus Zakat Committees.

⁷⁰⁹ http://arabic.pnn.ps/index.php?option=com_content&task=view&id=20935

⁷¹⁰ http://www.insanonline.net/news_details.php?id=984;

<http://web.archive.org/web/20040806214243/www.zakat-hospital.com/20.html>

⁷¹¹ <http://web.archive.org/web/20050114120010/www.zakat-hospital.com/34in1.html>

⁷¹² *Id.*

⁷¹³ <http://www.pchrgaza.org/files/PressR/arabic/2008/70-2008.html>. According to this report, Jitawi is a Hamas operative and responsible for the network of Quran Memorization Centers in the Tulkarem district.

⁷¹⁴ <http://www.al-ayyam.ps/znews/site/template/article.aspx?did=21823&date=6/11/2005>; according to this report, Jitawi spoke for the "Islamic Movement" (Hamas) during a demonstration in 2005.

⁷¹⁵ <http://islamtoday.net/nawafeth/artshow-12-102051.htm>;

<http://fatehforums.com/showthread.php?p=1379567>

⁷¹⁶ The search carried out at the Tulkarem Zakat Committee was covered extensively by the local Palestinian press, al-Fajar and al-Quds. See, for example, the article from al-Fajar dated January 16, 1993 (two days after the IDF raid), in Appendix No. 1, p. 513.

Moreover, documents, posters,⁷¹⁷ and other materials seized by Israel in April 2002⁷¹⁸ in a search carried out of the Tulkarem Zakat Committee, included:

1. Tulkarem Zakat Committee documents containing the names of “*shuhada*” from the Second Intifada, who had carried out suicide attacks (“*istishhad*,” holy martyrdom) or whose cause of death was defined as “murder.”⁷¹⁹
2. Electronic spreadsheets (found on the Tulkarem Zakat Committee’s computers) listing proposals for grants in aid of the families of “*shuhada*” from the Saudi Committee in Support of the *al-Aqsa* Intifada.⁷²⁰
3. A number of posters of suicide terrorists and senior Hamas figures, among them a large poster of Hamas terrorist and suicide bomber, Abd al-Basat Odeh (born in Tulkarem), who carried out the suicide bombing during Passover 2002 at the Park Hotel in Netanya.⁷²¹ (This terror attack is one of the attacks for which this lawsuit was filed against National Westminster Bank)
4. The “Will” of the “*shahid*,” Dr. Abdalla Azzam, calling for *jihad* by means of “battle, blood, and scattered body parts.”⁷²²

According to residents of Tulkarem and members of the Tulkarem Zakat Committee,⁷²³ following the replacement of the Zakat Committee’s board, its removal from Hamas control, and its subordination to supervision by the Palestinian Authority, the sums of money transferred to the Tulkarem Zakat Committee decreased, thus affecting the Zakat Committee’s ability to fund major projects.

⁷¹⁷ U.S. v. HLF, *et al.*, 3:04-CR-240-G, GX Tulkarem Zakat - 1, GX Tulkarem Zakat - 2, GX Tulkarem Zakat - 3, GX Tulkarem Zakat - 4, GX Tulkarem Zakat - 6, GX Tulkarem Zakat - 7, GX Tulkarem Zakat - 9, GX Tulkarem Zakat - 10.

⁷¹⁸ http://www.terrorism-info.org.il/malam_multimedia/html/final/sp/12_04/cha_app_c.htm

⁷¹⁹ Among the names can be found the following terrorists: Ahmed Alian, a Hamas operative who was killed while carrying out a suicide attack in Netanya; Mahmud Marmash, who carried out a suicide bombing in Netanya, causing five deaths and wounding 74; Abd al-Fatah Rashid, a Palestinian Islamic *Jihad* operative who was killed in the suicide bombing at Beit Lid; Thabeth Thabeth, a senior Fatah operative who was killed by the Israel Defense Forces; Ashraf Bardawil, an operative of Fatah-Tanzim who was killed when his vehicle blew up; Fawaz Badran, a Hamas operative who was killed as a result of his vehicle blowing up; As’ad Daqa, a Palestinian Islamic *Jihad* operative who was killed by the Israel Defense Forces. See Appendix No. 1, p. 466.

⁷²⁰ http://www.terrorism-info.org.il/malam_multimedia/html/final/sp/saudi/sau_k.htm. “Large sums of money transferred from Saudi Arabia to the Palestinian Territories served to support terror organizations (with emphasis on Hamas) and terror operations (including suicide attacks in Israeli cities).”

⁷²¹ U.S. v. HLF, *et al.*, 3:04-CR-240-G, GX Tulkarem Zakat - 1, GX Tulkarem Zakat - 2, GX Tulkarem Zakat - 3, GX Tulkarem Zakat - 4, GX Tulkarem Zakat - 6, GX Tulkarem Zakat - 7, GX Tulkarem Zakat - 9, GX Tulkarem Zakat - 10

⁷²² See http://www.terrorism-info.org.il/malam_multimedia/Hebrew/heb_n/html/hamas_073.htm; see also <http://www.cltwhd.com/vb/showthread.php?t=4285>; and see also Appendix No. 1, pp. 467-468.

⁷²³ Based on an interview by the author in April 2009 with Faruq Ibrahim Rashid Ghanayem, current Deputy Chairman of the Tulkarem Zakat Committee, in which he complained of difficulties in raising funds in the previous year.

Funding

Contributors to the Tulkarem Zakat Committee include organizations that were declared unlawful associations in Israel and other Western countries, including:⁷²⁴

- **Holy Land Foundation for Relief and Development (HLF)** – United States (declared an unlawful association by Israel in 1997 and terror organization in 1998)
- **Interpal** – Britain⁷²⁵ (declared an unlawful association by Israel in 1997 and terror organization in 1998)
- **The Union of Good** (*Itilaf al-Khair*) – Lebanon/Saudi Arabia (declared an unlawful association by Israel in 2002)
- **International Islamic Relief Organization Eastern Region (a branch of “IIRO”)** al-Damam, Saudi Arabia (declared an unlawful association by Israel in 2008)
- **Al-Aqsa Foundation** – Holland (declared an unlawful association by Israel in 1997 and terror organization in 1998)
- **Al-Aqsa Foundation** – Germany (declared an unlawful association by Israel in 1997 and terror organization in 1998)
- **Comité de Bienfaisance et de Secours aux Palestiniens (“CBSP”)** – France⁷²⁶ (declared an unlawful association by Israel in 1997 and terror organization in 1998)
- **Irfan Fund** – Canada (declared an unlawful association by Israel in 2004)
- **The Saudi Committee in Support of the Intifada al Quds** – Saudi Arabia (declared an unlawful association by Israel in 2008)

Conclusions

On the basis of the central role played by senior Hamas operatives in the *Tulkarem Zakat* Committee; on the basis of the propaganda materials and materials in support of terror found in the Committee’s offices; on the basis of its ties with other organizations under Hamas control; on the basis of its sources of funding; on the basis of the Committee’s identification by Israel, the

⁷²⁴ See the exchange of letters and testimony regarding support given by these radical Islamic foundations to the Tulkarem Zakat Committee, in Appendix No. 1, pp. 469-477, and see also: http://www.terrorism-info.org.il/malam_multimedia/html/final/sp/12_04/cha_app_c.htm

⁷²⁵

⁷²⁶

United States, and the Palestinian Authority as an institution identified with Hamas; on the basis of the decrease in contributions from Islamic elements following the Palestinian Authority's takeover of the Committee in 2007 – from all these I conclude that, during all the relevant periods, the *Tulkarem Zakat* Committee was controlled by Hamas and was a key component of its *da'wa* apparatus.

Lajnat al-Zakaa Ramallah wal-Bireh (Ramallah – al-Bireh Zakat Committee)

History

The *Ramallah al-Bireh Zakat Committee* (“RBZC”) was founded in 1977⁷²⁷ and received a license from the Palestinian Authority in 1997. The Committee was part of the Hamas *da'wa* system in the West Bank during the relevant period of time.⁷²⁸

Declarations and Government Actions Taken Against the Ramallah – al-Bireh Zakat Committee

Israel

Due to its activities and organizational identity with Hamas, the RBZC was declared an unlawful association by the Israeli Minister of Defense on February 25, 2002,⁷²⁹ and by the head of the IDF's Central Command's Order on June 30, 2002.⁷³⁰

On February 25, 2004, IDF forces raided banks in Ramallah and seized funds belonging to a number of committees identified with Hamas and the Palestinian Islamic *Jihad*, including funds belonging to the RBZC.⁷³¹

United States

On May 29, 2007, the United States Department of Justice named RBZC as an “organization that operates on behalf of, or under the control of, Hamas” in the list of unindicted co-conspirators in the criminal case of United States v. Holy Land Foundation.⁷³²

⁷²⁷ For further information on the founding of the Ramallah – al-Bireh Zakat Committee, see: <http://web.archive.org/web/20070812010656/www.zakatramallah.org/pages/whowas.html> and U.S. v. HLF, et al., 3:04-CR-240-G, GX Infocom Search – 32.

⁷²⁸ In 1991, the FBI seized a letter addressed to the Executive Director of the Holy Land Foundation, Shukri Abu Baker, which was presented as evidence in the criminal case against the Holy Land Foundation. The letter surveyed Hamas control of the various *Zakat* committees in the West Bank. Even at that early stage, Hamas viewed the RBZC as “completely ours.” This is evidence that the Committee was one of the early components of the Hamas's *da'wa* infrastructure in the West Bank. <http://www.mod.gov.il/pages/general/pdfs/teror.pdf>; see also U.S. v. HLF et al., 3:04-CR-240-G, GX 006-0104.

⁷²⁹ <http://www.mod.gov.il/pages/general/pdfs/teror.pdf>; see also U.S. v. HLF et al., 3:04-CR-240-G, GX 006-0104, and see Appendix No. 1, pp. 58-101.

⁷³⁰ See Appendix No. 1, pp. 58-101.

⁷³¹ See the announcement by the Israeli Foreign Ministry dated February 26, 2004: <http://www.mfa.gov.il/MFA/Terrorism-+Obstacle+to+Peace/Terrorism+and+Islamic+Fundamentalism-/Security+forces+seize+terrorist+funds+-+Background.htm>.

⁷³² U.S. v. HLF, et al., 3:04-CR-240-G.

Palestinian Authority

On March 17, 1996, Palestinian security forces raided a number of institutions, including RBZC, and confiscated numerous documents from their offices. Subsequently, the Palestinian Preventive Security submitted a request to Yasir Arafat to arrest the members of the RBZC Board.

Toward the end of 2007, as part of its efforts to tighten control over the *Zakat* committees affiliated with Hamas and operating in the West Bank, and to reorganize them,⁷³³ the Palestinian Authority replaced the board; of the RBZC.⁷³⁴ A number of Hamas operatives still remained in the RBZC after that.

Leadership

During the relevant period, six of the 11 members of the RBZC were known Hamas operatives in Ramallah.⁷³⁵ Three of the six, Ibrahim Sa'id Hasan Abu Salem, Fadel Muhammad Saleh Hamdan and Hasan Yusuf Daud al-Khalil had been among the *Marj al-Zuhur* deportees.

Following are details of board members and office holders in the RBZC who are identified with Hamas:

- **Dr. Husni Muhammad Abd al-Qader Abu Awad:** During the relevant period, he served as Chairman of the Committee,⁷³⁶ and according to a Palestinian Authority intelligence report, is identified with Hamas.⁷³⁷ On April 7, 2008, he was sentenced by an Israeli military court to three years' imprisonment after being convicted of being in the leadership of *Zakat* committees in the Ramallah district, which supported terror and transferred funds to Hamas in the West Bank.⁷³⁸
- **Dr. Hamza Dhib Mustafa Abu Sabiha:** Abu Sabiha, a resident of Khirbet Bani Kharth, was Deputy Chairman of the RBZC. He was known as a senior Hamas operative in

⁷³³ For a lengthier explanation on how the PA treated committees, see the chapter on the Jenin Zakat Committee.

⁷³⁴ On December 5, 2007, the newspaper *al-Ayyam* published an article listing the names of all the members of the *Zakat* committees in the 11 districts:
<http://www.al-ayyam.ps/znews/site/template/article.aspx?did=72237&date=12/5/2007>.

⁷³⁵ For information on the identification of the leaders of the RBZC as Hamas operatives, see Appendix No. 1, pp. 450-453, which uncovers the identity of a number of them on various web sites, including those of the Palestinian Legislative Council.

⁷³⁶ A letter from the director of the *Waqf* in Ramallah attesting to the composition of the Committee; see Appendix No. 1, pp. 454-455.

⁷³⁷ See *U.S. v. HLF, et al.*, 3:04-CR-240-G, GX Palestinian Authority – 8.

⁷³⁸ http://www.eetelaf.org/news_details.php?id=190.

the region. He also serves as Rector of the Islamic Studies Department in the Open Al-Quds University.⁷³⁹

- **Hasan Yusuf Daud al-Khalil (Abu Mu'sab):**⁷⁴⁰ Al-Khalil was one of the founders of the RBZC and a member of its Board. In 2004 he served as the official spokesman for Hamas in the West Bank. In 2006 he was elected as a member of the Palestinian Legislative Council as part of Hamas's Change & Reform Party.⁷⁴¹ Al-Khalil is also a member of the Palestine Religious Scholars Association; he was among the *Marj al-Zuhur* deportees, and even served as Secretary of the deportees' camp.⁷⁴² Al-Khalil was arrested by both the Palestinian Authority (1996) and Israel (1989, 1996, 2002, 2005).

- **Aql Rabi':** Rabi' was the RBZC's Administrative Director⁷⁴³ and controlled the Committee's day-to-day activities. He was imprisoned in Israel from December 1990 to March 1992 for his involvement in Hamas.⁷⁴⁴ He was publicly identified as a Hamas operative⁷⁴⁵ and as a senior member of *al-Kutla al-Islamiya*.⁷⁴⁶

- **Ibrahim Sa'id Hasan Abu Salem:**⁷⁴⁷ Abu Salem was one of the founders of the RBZC and served as the Committee's Director. In 1989 he was arrested by Israel and imprisoned for five months due to his ties with Hamas. He was among the *Marj al-Zuhur* deportees and was arrested by the Israeli security forces in 1994 and 1999. He is one of the founders of the *Bir Naballa Zakat* Committee.⁷⁴⁸

⁷³⁹ <http://al-msjd-alaqsa.com:81/vb/showthread.php?p=40>.

⁷⁴⁰ For further information on al-Khalil, his central role in Hamas, his Hamas-related activity, and his links with terror, see Aviad, Lexicon of the Hamas Movement, pp. 122-123, and Milstein, The Green Revolution, p. 157; <http://www.aljazzcra.net/News/archive/archive?Archiveld=38264>.

⁷⁴¹ Milstein, The Green Revolution, p. 220.

⁷⁴² See Appendix No. 1, pp. 450-453: Prior to his deportation to Lebanon, and after his return from there, al-Khalil was also responsible for the Zakat Committees Department in the PA's Ministry of *Waqf*. See: <http://www.fm-m.com/2004/dec2004/story6.htm>.

⁷⁴³ http://www.islamonline.net/servlet/Satellite?c=ArticleA_C&cid=1176631624572&pagenamc=Zonc-Arabic-Namah%2FNMALayout.

⁷⁴⁴ <http://nefafoundation.org/miscellaneous/HLF/WatsonMemo.pdf>, p. 33.

⁷⁴⁵ See the article in *al-Hayat al-Jadida*, dated March 3, 2004, entitled "*Sariqat al-Amwal min Bunuk Ramallah Istihadafat Muassat Islamiya wausar Shuhada wamu'atqalin*" (*The Theft of Funds from the Ramallah Banks Targeted Islamic Institutes and the Families of Martyrs and Prisoners*) (in Appendix No. 1, pp. 461-462). See also: <http://www.fm-m.com/2004/jun2004/story8.htm>.

See also: http://www.terrorism-info.org.il/malam_multimedia/html/final/sp/c_t/s_report/mar_a_04.htm.

⁷⁴⁶ <http://web.archive.org/web/20071011152216/http://alkutla.org/pages/index.php?page=establishment>

⁷⁴⁷ Regarding his seniority in Hamas, his arrests by Israel, his deportation to *Marj al-Zuhur* and his election to the Palestinian Legislative Council as representative for the "Jerusalem district," see details in Milstein, The Green Revolution, pp. 155, 221; see also: <http://nefafoundation.org/miscellaneous/HLF/WatsonMemo.pdf>.

⁷⁴⁸ http://www.al-msjd-alaqsa.com/Shouookh_Elaqsa/0004.htm.

- **Fadel Muhammad Saleh Hamdan:**⁷⁴⁹ Fadel Hamdan was one of the founders of the RBZC and one of the most prominent Hamas operatives in the Ramallah region. The FBI quoted documents seized in the offices of the Islamic Relief Agency (“IRA”), which noted that Hamdan was “directly connected with the planning of suicide attacks and the psychological preparation of those who were about to carry out suicide attacks, including the Mahane Yehuda attack in July 1997.”⁷⁵⁰ Fadel Hamdan was among the *Marj al-Zuhur* deportees⁷⁵¹ and was imprisoned in 1996 by the Palestinian Authority, when a new wave of terrorist attacks began. He was imprisoned in Israel from the summer of 2006.⁷⁵² Fadel Hamdan is a member of the Palestinian Legislative Council (elected for Hamas’s Change & Reform Party)⁷⁵³ and is also a member of the Palestine Religious Scholars Association and a member of the administrative board of *Al-Islah* in Ramallah.
- **Muhammad al-Barghuthi:** Al-Barghuthi was a member of the RBZC for a number of years. He served as General Director of the Islamic Charitable Society in al-Bireh, was appointed as Minister of Employment in the Hamas government in Gaza. In 1989 he was wounded during the First Intifada, and was arrested six times and imprisoned by Israel for periods totaling five years.⁷⁵⁴
- **Haj Darwish Muhammad al-Zain:** Al-Zain, a resident of Ramallah, was a member of the RBZC. He was identified as a Hamas member and Committee operative in the report of the Palestinian Authority’s General Security Service.⁷⁵⁵
- **Omar Hamdan:**⁷⁵⁶ Omar Hamdan, a resident of the town of Bitunya, near Ramallah, was a member of the RBZC. He is a prominent senior Hamas operative in Ramallah.⁷⁵⁷ Omar

⁷⁴⁹ Regarding his seniority in Hamas, his arrests by Israel, his deportation to *Marj al-Zuhur*, his involvement in terror, and his election to the Palestinian Legislative Council as representative for the “Jerusalem district,” see details in Milstein, *The Green Revolution*, pp. 157, 220; see also: <http://nefafoundation.org/miscellaneous/HLF/WatsonMemo.pdf>.

⁷⁵⁰ See Matthew Levitt, “Undercutting a Culture of Militancy: Designating Hamas Charities,” The Washington Institute for Near East Policy, August 8, 2007. See also the web site:

<http://www.washingtoninstitute.org/templateC05.php?CID=2646>.

⁷⁵¹ [http://www.palestine-](http://www.palestine-info.info/arabic/palestoday/reports/report2006_1/entkhabat06/entkhabat_tashrc3i_06/ramallah/8_1_06.htm)

[info.info/arabic/palestoday/reports/report2006_1/entkhabat06/entkhabat_tashrc3i_06/ramallah/8_1_06.htm](http://www.palestine-info.com/arabic/spfiles/2006/Leaders/29_8_06_3.htm).

⁷⁵² http://www.palestine-info.com/arabic/spfiles/2006/Leaders/29_8_06_3.htm

⁷⁵³ http://www.palestine-info.com/arabic/spfiles/2006/Leaders/29_8_06_3.htm; and: http://www.palestine-info.info/arabic/palestoday/reports/report2006_1/entkhabat06/entkhabat_tashrc3i_06/ramallah/8_1_06.htm.

⁷⁵⁴ <http://www.egyptiantalks.org/invb/?showtopic=19583>;

<http://209.85.135.132/search?q=cache:6JKsO0AiaWkJ:www.palestine-studies.org/files/word/mdf/6869.doc+%22%D9%84%D8%AC%D9%86%D8%A9+%D8%B2%D9%83%D8%A7%D8%A9+%D8%B1%D8%A7%D9%85+%D8%A7%D9%84%D9%84%D9%87%22&cd=22&hl=iw&ct=clnk&gl=il>.

⁷⁵⁵ *U.S. v. HLF, et al.*, 3:04-CR-240-G, GX Palestinian Authority – 8.

⁷⁵⁶ <http://nefafoundation.org/miscellaneous/HLF/WatsonMemo.pdf>.

⁷⁵⁷ Omar Hamdan was identified as a member of Hamas by the Palestinian Authority, which interrogated him in June 1999. See: *U.S. v. HLF, et al.*, 3:04-CR-240-G, GX Palestinian Authority – 8.

Hamdan also served as Director and Chairman of the *al-Islah* Charitable Society,⁷⁵⁸ which is also identified as an association controlled by Hamas and discussed in detail in this expert report. Omar Hamdan served long periods of imprisonment in Israeli jails for his Hamas-related activities.⁷⁵⁹

In addition to the listed members of the RBZC and the senior officials mentioned above, other senior Hamas operatives in the Ramallah region were also involved in the Committee's activities. Prominent among them were:

- **Mahmud Ahmad Abd al-Rahman al-Rumahi:**⁷⁶⁰ Al-Rumahi is one of the senior and veteran leaders of Hamas in the West Bank. From 1990 to 1992, he was a member of Hamas's Political Bureau, responsible for Hamas in the central West Bank. Rumahi is a doctor and founded the RBZC's medical center.⁷⁶¹ In February 2006, al-Rumahi was elected to the Palestinian Legislative Council on the national Hamas list.⁷⁶² He was imprisoned by Israel from 1990 to 1995, and again imprisoned on August 20, 2006; he was charged for his membership in a terrorist organization, and was released in 2009.⁷⁶³
- **Mahmud Ibrahim Mahmoud Muslih (Abu Muhammad):** He was director of the RBZC and is considered one of the senior Hamas operatives in the Ramallah region. In 1995 and 1996 he served as Hamas's official spokesman.⁷⁶⁴ He was arrested and imprisoned by Israel in 1997-1998 and again in 2003-2005 on charges of membership and activity in Hamas.⁷⁶⁵ He was arrested again in August 2006 and identified as a Hamas leader.⁷⁶⁶ He was

⁷⁵⁸ <http://www.aljazeera.net/News/archive/archive?Archiveld=93115>; and: <http://allam101.8m.com/derasat.htm#11>.

⁷⁵⁹ For example, regarding his arrest in 2004, concomitantly with the confiscation of the Committee's money in Ramallah banks by Israel, see: <http://www.aljazeera.net/News/archive/archive?Archiveld=93115>. On his arrest in September 2005, see: <http://www.al-ayyam.com/znews/site/template/article.aspx?did=26794&date=9/26/2005>.

On April 16, 2008, IDF forces surrounded Hamdan's house: http://www.empressoffice.com/Ar/ArData/DailyReport_Archive08/April_08/april16_08.doc. For more about Hamdan's terror activity, see Nada's Court File, Appendix No. 1 pp. 514-544.

⁷⁶⁰ For information on al-Rumahi's seniority and central role in Hamas, his arrests, involvement in terror activity, and his partnership in other institutions of the movement, see: Shaked and Shabi, *Hamas*, pp. 162-166; Milstein, *The Green Revolution*, p. 162; Aviad, *Lexicon of the Hamas Movement*, pp. 239-240. See also: <http://nefafoundation.org/miscellaneous/HLF/WatsonMemo.pdf>; <http://www.paldf.net/forum/showthread.php?t=78603>

For information on al-Rumahi's ties with Hamas, see: *U.S. v. HLF, et al.*, 3:04-CR-240-G, and GX Palestinian Authority – 8 (report of the Palestinian Authority's General Security Service); for information as to al-Rumahi's position as director of the Committee's health clinic, see: *U.S. v. HLF, et al.*, 3:04-CR-240-G, GX Infocom Search – 32.

⁷⁶¹ See the letter sent by al-Rumahi in 1991, signed by him 'as Director of the Medical Center,' Appendix No. 1, pp. 456-458.

⁷⁶² Milstein, *The Green Revolution*, p. 217.

⁷⁶³ http://www.pchrgaza.org/files/w_report/arabic/2006/24-08-2006.htm.

⁷⁶⁴ <http://www.palestine->

info.info/arabic/palestoday/reports/report2006_1/entkhabat06/entkhabat_tashre3i_06/ramallah/8_1_06.htm.

⁷⁶⁵ *Id*

also arrested a number of times by the Palestinian Authority for his public pronouncements in praise of suicide attacks, made following Hamas terror attacks.⁷⁶⁷ Muslih was identified in 2003 by current Hamas leader, Khalid Mashaal, as one of the founders of Hamas in Ramallah.⁷⁶⁸ In 2006 he was elected as one of Hamas's representatives to the Palestinian Legislative Council.⁷⁶⁹

Structure and Activities

The offices of the RBZC are located in the *al-Tabl Ramuni* Building, on al-Shurta Street, next to the *al-Natur* School. During the late nineties, many *Zakat* committees and institutions operated there; all of them were subordinate to the RBZC and cooperated with it. Some of those local *Zakat* committees also had independent sources of funding in addition to the funds that arrived occasionally from Palestinians living outside the country.

The principal *da'wa* activities of the RBZC are:

- Support for orphans: Monthly support for approximately 3,000 orphans in the Ramallah area.⁷⁷⁰
- Orphanages: The RBZC founded a new orphanage in al-Bireh at the beginning of 2000,⁷⁷¹ which is meant to serve orphans and the children of "martyrs" (*shuhada*).⁷⁷²

The RBZC operates two medical centers:

- a. "The Medical Center for Charity": The doctors identified with Hamas who work at this center are Dr. Nabil Saliman (head of the general clinic), Dr. Ahmad al-Bitawi (head of the orthopedic clinic, and son of Sheikh Hamed Bitawi – see the discussion of the Nablus Zakat Committee), and Dr. Amal Sharya al-Bitawi (director of the women's clinic and wife of Dr. Ahmad al-Bitawi).⁷⁷³
- b. "Al-Awda Medical Center" in the Jalazone Refugee Camp.⁷⁷⁴

⁷⁶⁶ <http://electronicintifada.net/v2/article5640.shtml>; http://www.paltimes.net/arabic/read.php?news_id=83398

⁷⁶⁷ For information on Muslih's central position in Hamas, see Milstein, The Green Revolution, p. 158.

⁷⁶⁸ <http://web.archive.org/web/20040921032455/http://english.daralhayat.com/Spec/12-2003/Article-20031231-ccc34157-c0a8-01cd-0076-de146376aa96/story.html>.

⁷⁶⁹ Milstein, The Green Revolution, pp. 158, 221; also Appendix No. 1, pp. 480-483; and [http://www.palestine-](http://www.palestine-info.info/arabic/palestoday/reports/report2006_1/entkhabat06/entkhabat_tashre3i_06/ramallah/8_1_06.htm)

[info.info/arabic/palestoday/reports/report2006_1/entkhabat06/entkhabat_tashre3i_06/ramallah/8_1_06.htm](http://www.palestine-info.info/arabic/palestoday/reports/report2006_1/entkhabat06/entkhabat_tashre3i_06/ramallah/8_1_06.htm).

⁷⁷⁰ <http://web.archive.org/web/20070518140917/www.zakatramallah.org/pages/prog1.html>.

⁷⁷¹ <http://web.archive.org/web/20070516131902/www.zakatramallah.org/pages/prog2.html>.

⁷⁷² See the Israel Security Agency report on Interpal dated December 15, 2004, found at: http://www.terrorism-info.org.il/malam_multimedia/ENGLISH/MARKETING%20TERRORISM/PDF/DEC15_04.PDF.

⁷⁷³ For information on the RBZC's activities in the health field, see: U.S. v. HLF, et al., 3:04-CR-240-G, GX Infocom Search – 32.

⁷⁷⁴ <http://web.archive.org/web/20070516131704/www.zakatramallah.org/pages/prog4.html>.

Identification with Hamas

According to a memo dated December 12, 2001, written by Khalid Abu Yaman, the Palestinian General Security Service's Director of Operations, dealing with the RBZC, "the officials and members of this committee are members of Hamas and some of them are operatives in that movement."⁷⁷⁵

Another Palestinian Authority intelligence document dated May 22, 2000, notes: "The monitoring of the Committee [RBZC] that we carried out made it clear that the Committee [RBZC] transfers funds from abroad to Hamas."⁷⁷⁶

In a letter from members of Hamas in the United States, it was written about the RBZC that "it is all ours" (Hamas).⁷⁷⁷

On June 29, 2002, and on January 20, 2004, searches were carried out in the offices of the RBZC by Israeli security forces, and documents and other materials were confiscated. These findings demonstrate how the RBZC transferred contributions received from abroad from organizations identified with Hamas, such as Interpal and CBSP, to institutions of the civilian infrastructure supporting Hamas terror – the *da'wa*.⁷⁷⁸

Funding

Some of the organizations that provided economic support to the RBZC were entities that had Hamas and Islamist connections. Some of these were declared unlawful organizations in Israel and elsewhere. Following is a list of RBZC's principal contributors:⁷⁷⁹

- **Interpal** – Britain⁷⁸⁰ (declared an unlawful association by Israel in 1997 and terror organization in 1998)
- **Comité de Bienfaisance et de Secours aux Palestiniens ("CBSP")**– France⁷⁸¹ (declared an unlawful association by Israel in 1997 and terror organization in 1998)
- **Al-Aqsa Foundation** – Germany (declared an unlawful association by Israel in 1997 and terror organization in 1998)

⁷⁷⁵ U.S. v. HLF, *et al.*, 3:04-CR-240-G, GX Palestinian Authority – 9.

⁷⁷⁶ U.S. v. HLF, *et al.*, 3:04-CR-240-G, GX Palestinian Authority – 8.

⁷⁷⁷ U.S. v. HLF, *et al.*, 3:04-CR-240-G, GX 003-0007 p. 1/9.

⁷⁷⁸ See the Israel Security Agency report on Interpal dated December 15, 2004, found at: http://www.terrorism-info.org.il/malam_multimedia//ENGLISH/MARKETING%20TERRORISM/PDF/DEC'15_04.PDF.

⁷⁷⁹ http://www.terrorism-info.org.il/malam_multimedia/html/final/eng/sib/4_05/cbsp_e2.htm.

⁷⁸⁰

⁷⁸¹

- **Holy Land Foundation for Relief and Development (“HLF”)** – United States⁷⁸² (declared an unlawful association by Israel in 1997 and terror organization in 1998)
- **Committee for Charity and Support for the Palestinians (“ABSPP”)** – Italy (declared an unlawful association by Israel in 2006)
- **Palestinian Association in Austria (“PVOE”)** – Austria (declared an unlawful association by Israel in 2008)
- **The Union of Good** (*Itilaf al-Khair*) – Lebanon/Saudi Arabia (declared an unlawful association by Israel in 2002)
- **Islamic Zakat Supporting Committee for Palestinian People** – Jordan (declared an unlawful association by Israel in 2008)
- **International Islamic Relief Organization (“IIRO”)** – Jeddah, Saudi Arabia (declared an illegal association by Israel in 2008)
- **International Islamic Relief Organization Eastern Region** (a branch of the International Islamic Relief Organization) – al-Damam, Saudi Arabia (declared an illegal association by Israel in 2008)
- **The World Assembly of Muslim Youth (“WAMY”)** – Saudi Arabia (declared an unlawful association by Israel in 2002)

Conclusions

On the basis of: the significant role played by senior Hamas operatives in the RBZC, among them Mahmud al-Rumahi, Ibrahim Sa'id Hasan Abu Salem, Fadel Muhammad Saleh Hamdan, and Hasan Yusuf Daud al-Khalil; on the basis of the recognition by Israel, the United States, and the Palestinian Authority of the fact the RBZC is identified with Hamas; on the basis of the RBZC's support for the orphans of Hamas “martyrs” (*shuhada*); on the basis of the RBZC's ties with other entities controlled by Hamas and its local identification in Ramallah and al-Bireh with Hamas; based on the nature of its financing sources – from all these I conclude that, throughout the relevant period prior to 2007, the *Ramallah al-Bireh Zakat* Committee was controlled by Hamas and constituted a part of the organization's *da'wa* infrastructure in the West Bank.

⁷⁸² U.S. v. HLF, *et al.*, 3:04-CR-240-G, GX Infocom Search – 32.

Jam'iyat al-Islah al-Hiriyah al-Ajtham'iya – Ramallah al-Bireh
(Al-Islah Charitable Society – Ramallah & al-Bireh)⁷⁸³

History

Al-Islah Charitable Society – Ramallah & al-Bireh⁷⁸⁴ was already active in 2000.⁷⁸⁵ The Charitable Society is under the supervision and is licensed by the Palestinian Authority's Interior Ministry. The Society was a part of the Hamas *da'wa* infrastructure in the West Bank during the relevant period.

Declarations and Government Actions Taken Against the *al-Islah* Society

Israel

Due to its activities and organizational identification with Hamas, *al-Islah* was declared an unlawful association by the Israeli Minister of Defense on February 25, 2002,⁷⁸⁶ and by the head of the IDF's Central Command on June 30, 2002.⁷⁸⁷

In addition to *al-Islah*'s being declared and defined as an unlawful association, since the Society's founding, the IDF conducted a number of searches of its offices and arrested a number of its senior personnel. Searches were carried out on January 20, 2004,⁷⁸⁸ and on June 8, 2004, the date on which a closure order was served on the institution and office equipment there was confiscated.⁷⁸⁹ The then Chairman of the Society, Omar Hamdan (see above in this expert report) was arrested⁷⁹⁰ as a result of his being a senior Hamas operative in the region, and as a result of transfers of funds carried out as part of his activities in this Society.⁷⁹¹ On February 25, 2004, as part of the Israel Defense Forces' actions to confiscate the funds of associations identified with

⁷⁸³ In May 2005, the Society's name was changed to *Jam'iyat al-Farah al-Hiriyah al-Ajtham'iya* (*al-Farah* Charitable Society)

⁷⁸⁴ On May 3, 2005, the Palestinian Minister of Interior approved a change of the Society's name to *Jam'iyat al-Farah al-Hiriyah al-Ajtham'iya* (*Al-Farah* Charitable Society). For convenience, in this expert report the Society will be referred to as "*al-Islah*."

⁷⁸⁵ See Appendix No. 1, p.484, paragraph 3.

⁷⁸⁶ <http://www.mod.gov.il/pages/general/pdfs/teror.pdf>; see also: *U.S. v HLF et al.*, 3.04-CR-240-G, GX 006-0104. And see also Appendix No. 1, pp. 58-101.

⁷⁸⁷ See Appendix No. 1, pp. 58-101.

⁷⁸⁸ http://web.archive.org/web/20040314183832/www.palestine-info.info/arabic/palestoday/dailynews/2004/jan04/20_1/20_1.htm

⁷⁸⁹ <http://www.paldf.net/forum/showthread.php?t=19386>.

⁷⁹⁰ <http://www.aljazeera.net/News/archive/archive?ArchivedId=93115>.

⁷⁹¹ <http://www.palvoice.com/forums/showpost.php?p=127126&postcount=30> – see the print-out of this page in Appendix No. 1, p. 497. See also http://www.terrorism-info.org.il/malam_multimedia/html/final/sp/12_04/cha_app_d.htm

Hamas from the bank branches in Ramallah where those associations held accounts, a portion of *al-Islah*'s funds were confiscated.⁷⁹²

Palestinian Authority

From the time of its earliest activity at the beginning of 2000,⁷⁹³ the Palestinian security forces identified the *al-Islah* Society as an organization identified with the Hamas *da'wa*. In December 2001, the Palestinian Authority closed the Society's offices for a short period.⁷⁹⁴ Since then the Palestinian Authority's security forces have operated against *al-Islah* on a number of levels, among them: the Society's bank accounts were frozen in 2004 and 2007,⁷⁹⁵ and its directors were detained for questioning.

Leadership

As will be explained below, *al-Islah*'s administrative board constitutes the senior leadership of the Hamas *da'wa* in the Ramallah region. Members of *al-Islah*'s administrative board were frequently replaced, since some of them served long periods of imprisonment in Israeli jails because of their identification with Hamas. Among the members of *al-Islah*'s administrative board were a Hamas member of the Legislative Council and a mayor,⁷⁹⁶ and three *Marj al-Zuhur* deportees.

Following is a list of the Society's members of the administrative board who were identified with Hamas:

- **Jamal Muhammad Farah al-Tawil:**⁷⁹⁷ Al-Tawil founded *al-Islah* at the outbreak of the Second Intifada.⁷⁹⁸ At the beginning of 2002, al-Tawil was arrested by IDF forces⁷⁹⁹ and was sentenced to three years' imprisonment for the crime of transferring funds (through *al-Islah*) to terrorist elements, the families of "martyrs" (*shuhada*), Hamas prisoners, and members of the *Izz al-Din al-Qassam* Brigades.⁸⁰⁰ Al-Tawil was identified in 2003 by the current Hamas leader, Khalid Mashaal, as one of the founders of Hamas in Ramallah.⁸⁰¹ In

⁷⁹² See Appendix No. 1, pp. 461-462.

⁷⁹³ Indictment and testimony of Jamal al-Tawil, and a report on his arrest, see Appendix No. 1, pp. 478-487.

⁷⁹⁴ See Appendix No. 1, pp. 488-490.

⁷⁹⁵ See Appendix No. 1, pp. 491-496.

⁷⁹⁶ Jamal al-Tawil served as Mayor of al-Birch, representing Hamas – see Milstein, *The Green Revolution*, p. 170.

⁷⁹⁷ For further information on al-Tawil, see Milstein, *The Green Revolution*, p. 170, Aviad, *Lexicon of the Hamas Movement*, pp. 112-113, and Appendix No. 1, pp. 478-487.

⁷⁹⁸ Appendix No. 1, pp. 478-487 – in his testimony al-Tawil gives details of the Society's establishment.

⁷⁹⁹ <http://www.ynet.co.il/articles/1,7340,L-1843208,00.html>

⁸⁰⁰ <http://www.shabak.gov.il/English/EnTerrorData/Reviews/Pages/coalition.en.aspx> and http://www.treas.gov/offices/enforcement/key-issues/protecting/docs/charities_post-earthquake.pdf

⁸⁰¹ <http://web.archive.org/web/20040921032455/http://english.daralhayat.com/Spec/12-2003/Article-20031231-ccc34157-c0a8-01cd-0076-dc146376aa96/story.html>

2005, al-Tawil was a candidate for the position of Mayor of the town of al-Bireh, representing Hamas, and won the election.⁸⁰² He served approximately six years in Israeli prisons, as follows: from 2002 to February 2005 he was imprisoned for his ties to Hamas, and immediately thereafter he was placed in administrative detention for additional periods in 2006, 2007, and 2009.⁸⁰³ Al-Tawil is one of the *Marj al-Zuhur* deportees and a member of the Palestine Religious Scholars Association.

- **Omar Muhammad Ahmad Hamdan:** Hamdan served as Chairman of *al-Islah* from al-Tawil's arrest in 2002⁸⁰⁴ until May 2005, when the Society's name was changed. Hamdan also served in senior positions in the *Ramallah al-Bireh Zakat* Committee.⁸⁰⁵ Hamdan was imprisoned and served two years in an Israeli jail for his involvement in Hamas terror activities.⁸⁰⁶

- **Muhammad Subhi Yasin Samaha:** Samaha served as Chairman of *al-Islah* from May 2005, when the Society changed its name from *al-Islah* to *al-Farah*, and was a member of the Society from its inception in the year 2000. Samaha is a known senior Hamas operative in the Ramallah region. Since 2005 he has served as Secretary of the *Ramallah al-Bireh* Islamic Charitable Society, which is also controlled by Hamas.⁸⁰⁷

- **Faez Abu Warda:** Abu Warda was a member of *al-Islah* and also served as a member of the administrative board of the *Ramallah al-Bireh* Islamic Charitable Society. Abu Warda is a senior operative in the Hamas *da'wa* infrastructure in the Ramallah region.

- **Majed Ismail Mahmud Abu Khadija:** Abu Khadija was a member of *al-Islah*, but upon the Society's reorganization and change of name in May 2005, he stopped serving on its administrative board. He was also a member of *Ramallah al-Bireh* Islamic Charitable Society. Abu Khadija was one of the *Marj al-Zuhur* deportees, and was behind the organization of popular activities such as Hamas's mass demonstrations in Ramallah,

⁸⁰² <http://web.archive.org/web/20070609214059/www.al-birch.org/arabic/default.htm>

⁸⁰³ <http://www.takdin.co.il/search/%D7%92%D7%9E%D7%90%D7%9C%20%D7%98%D7%90%D7%95%D7%99%D7%9C.html>

<http://www.ynet.co.il/Ext/Comp/ArticleLayout/CdaArticlePrintPreview/1,2506,L-3482809,00.html>.

⁸⁰⁴ http://www.terrorism-info.org.il/malam_multimedia/html/final/eng/sib/12_04/interpal_app_b.htm; *see also* Appendix No. 1, p. 497.

⁸⁰⁵ <http://allam101.8m.com/derasat.htm#11>

⁸⁰⁶ More about Hamdan's terror activity – *see* Falah Nada's Court file (regarding him, *see* below), Appendix No. 1 pp. 514-544. In 2008, IDF forces encircled Hamdan's house in an attempt to arrest him.

See <http://www.ynet.co.il/articles/1,7340,L-1843208,00.html>; <http://allam101.8m.com/derasat.htm#11>; the Palestinian security services also identified Hamdan as a member of Hamas, and interrogated him in 1999. *See: U.S. v HLF et al.*, 3:04-CR-240-G, GX Palestinian Authority – 8.

⁸⁰⁷ This committee is one of the three associations constituting the main Hamas *da'wa* infrastructure in the Ramallah region, and most of the senior Hamas personnel in the region served, or are serving, on the Boards of these associations.

following the Israel Defense Forces assassinations of Hamas leaders Ahmed Yassin and Abd al-Aziz al-Rantisi.

- **Bajes Khalil Mustafa Nakhla:** Nakhla was a member of the administrative board of *al-Islah*, but upon the Society's reorganization and change of name in May 2005, he no longer served on the administrative board. He was also a member of the *Ramallah al-Bireh* Islamic Charitable Society. Nakhla was among the *Marj al-Zuhur* deportees, and is considered one of the senior Hamas figures in Ramallah. He was arrested a number of times by the IDF.⁸⁰⁸
- **Salem Uthman Suliman Suwaylam:** Suwaylam was a member of *al-Islah* from its inception, and served as the Society's Treasurer since 2005, following its reorganization and change of name. He is a signatory on *al-Islah*'s bank accounts, along with Samaha and Wafiq Awda Abd al-Ghani Alawi (not discussed in this expert report). Suwaylam is identified as a Hamas operative in the Ramallah region.
- **Fadel Muhammad Saleh Hamdan:**⁸⁰⁹ Fadel Hamdan was one of the founders of the *Ramallah al-Bireh Zakat* Committee and one of the most prominent Hamas operatives in the Ramallah region. He served as a member of *al-Islah*'s administrative board.⁸¹⁰ The FBI quoted documents seized in the offices of the Islamic Relief Agency ("IRA") which noted that **Hamdan was "directly connected with the planning of suicide attacks and the psychological preparation of those who were about to carry out suicide attacks, including the Mahane Yehuda attack in July 1997."**⁸¹¹ Fadel Hamdan was among the *Marj al-Zuhur* deportees⁸¹² and was imprisoned in 1996 by the Palestinian Authority, when a new wave of terrorist attacks began. He was imprisoned in Israel since the summer of

⁸⁰⁸

http://www.takdin.co.il/searchg/%D7%91%D7%90%D7%92%D7%A1%D7%97%D7%9C%D7%99%D7%9C%D7%9E%D7%95%D7%A6%D7%98%D7%A4%D7%90%D7%A0%D7%97%D7%9C%D7%94%D7%94%D7%9E%D7%A4%D7%A7%D7%93%D7%94%D7%A6%D7%91%D7%90%D7%99%D7%9C%D7%90%D7%96%D7%95%D7%A8%D7%99%D7%94%D7%95%D7%93%D7%94%D7%95%D7%A9%D7%95%D7%9E%D7%A8%D7%95%D7%9F_hd_0L34nCpWmDLmrDZGnNtXdOYumDoveT6ri.html

⁸⁰⁹ Regarding his seniority in Hamas, his arrests by Israel, his deportation to *Marj al-Zuhur*, his involvement in terror, and his election to the Palestinian Legislative Council as representative for the "Jerusalem district," see Milstein, *The Green Revolution*, pp. 157, 220.

⁸¹⁰ <http://web.archive.org/web/20070827022803/http://www.waiys.org/dwaik/hamdan.htm> :

http://www.palestine-info.info/arabic/palestoday/reports/report2006_1/entkhabat06/entkhabat_tashrc31_06/ramallah/8_1_06.htm :
<http://iraq-amsi.com/Portal/news.php?action=view&id=8597&4ed3503cf8b61b1c8ae6fafee2ce5cef>

⁸¹¹ See Matthew Levitt, "Undercutting a Culture of Militancy Designating Hamas Charities," The Washington Institute for Near East Policy, August 8, 2007. See also the web site <http://www.washingtoninstitute.org/templateC05.php?CID=2646>

⁸¹² http://www.palestine-info.info/arabic/palestoday/reports/report2006_1/entkhabat06/entkhabat_tashrc31_06/ramallah/8_1_06.htm :
<http://web.archive.org/web/20070827022803/http://www.waiys.org/dwaik/hamdan.htm>

2006.⁸¹³ Fadel Hamdan is a member of the Palestinian Legislative Council (elected for Hamas's Change & Reform Party)⁸¹⁴ and is also a member of the Palestine Religious Scholars Association.

People with Other Tasks Linked to Hamas

Falah Taher Abdallah Nada:⁸¹⁵ Falah Nada was a senior employee for *Al-Islah*. Nada worked for *Al-Islah* from June 2001 and until his arrest by Israel on January 21, 2003 for his involvement in Hamas' terrorist activities. Nada worked as a paid employee for the Society and was responsible for the transfer of funds to families of Hamas prisoners jailed in Israel and to Hamas members who had been injured. Falah Nada was convicted for his membership in the Hamas organization and for recruiting a most senior member of the "Izzedin Al Qassam Brigades, the armed wing of Hamas. That senior member, Muhamad Arman,⁸¹⁶ guided the so called "Silwan Cell" which was responsible for a series of terrorist acts and murders in which dozens of Israeli civilians died and hundreds of others were injured. For these activities, Arman was sentenced to 36 life sentences. Nada instructed three female courriers to transfer, on his behalf, letters and secret notes, money and documents to a number of people which included Jamal Al-Tawil, head and founder of the Al Islah society (he was also convicted of terrorism, for more on him, see above), and Omar Hamdan, also a senior Hamas member in Ramallah who served as chairman of *Al-Islah* since the arrest of Al-Tawil in 2002. Hamdan was imprisoned by Israel because of his involvement in the terror activities of Hamas. The detailed indictments against Nada (both the original and the corrected one) –provided information on his centrality in the activities of *Al-Islah* Charitable Society together with his terror activities, including the coextensive nature of the terror activity, such as recruitment of suicide bombers and hiding wanted men, and activities taking place within the framework of *Al-Islah* from whom he was receiving funds. Based on these activities, Falah Nada received an 81 month prison term, 36 months of probation, as well as a fine.

Structure and Activities

Al-Islah, whose offices are located in the *Ramuni* Building in Ramallah, serves as the local arm of Interpal, the Union of Good, and other "aid" agencies in the region. *Al-Islah* (along with the

⁸¹³ <http://web.archive.org/web/20070827022803/http://www.waiys.org/dwaik/hamdan.htm>

⁸¹⁴ http://www.palestine-info.info/arabic/palestoday/reports/report2006_1/entkhabat06/entkhabat_tashrc31_06/ramallah/8_1_06.htm and <http://web.archive.org/web/20070827022803/http://www.waiys.org/dwaik/hamdan.htm>

⁸¹⁵ Details concerning Falah Nada include: his connections with *Al-Islah* Charitable Society, his involvement in terrorism, his responsibility for recruiting the person responsible for several terror attacks that are the subject of the complaint against NatWest (the Sheffield Club bombing in Rishon Letsion, the Hebrew University cafeteria bombing in Jerusalem), passing secret letters to and from senior members of *Al Islah*, which are taken from the indictment, in which he confessed, and the conviction and sentencing and see Appendix No.1, pp. 514-544.

⁸¹⁶ Concerning the lethal terrorist activities of Muhamad Arman, see his indictment, verdict and sentence based on his confession to committing the acts attributed to him) See Appendix No. 1, p. 545-585.

Ramallah al-Bireh Zakat Committee and the *Ramallah* Islamic Charitable Society) is one of Hamas's leading *da'wa* institutions in the Ramallah area. Although initially, the association was, according to the testimony of its founder, created to support Hamas' prisoners, it is only later that *Al-Islah*'s role was expanded to include the fields of social welfare, education, and disseminating Islamic religion. Additionally, since the Society transfers the funds that it receives from the Union of Good to other associations in the Palestinian territories, it assists those associations in expanding their *da'wa* activities.

Here are some of *al-Islah*'s *da'wa* programs during the relevant period, which were designed to broaden the foundation for Hamas, to extend its influence among the public and establish Hamas' image as a political national movement that provides social services to the public:

- **Welfare:** *Al-Islah* widely distributed aid to the needy, mostly in the form of basic foodstuffs.⁸¹⁷ During 2004, *al-Islah* raised funds to aid families whose homes were destroyed or damaged as a result of Israel Defense Forces operations.⁸¹⁸
- **Education:** *Al-Islah* assisted thousands of students throughout the West Bank through full or partial scholarships.
- **Summer camps:** *Al-Islah* subsidized and ran summer camps. In 2002, for example, it funded 78 summer camps in the areas of Ramallah, Jericho, and East Jerusalem.⁸¹⁹ Indoctrination took place at these summer camps, aimed at encouraging the young people to take part in *jihad* and to be ready for self-sacrifice in the framework of Holy War.⁸²⁰
- **Dissemination of religion:** *Al-Islah*, in conjunction with WAMY, funded and organized Quran study groups in approximately 40 mosques in the West Bank, as well as funding study groups for prisoners in Israel's Megiddo Prison.⁸²¹

Identification with Hamas

Al-Islah Charitable Society was created to transfer Hamas' funds to Hamas prisoners and for taking care of their matters vis a vis the Movement and this is in addition to the activities described above, which includes the education of violence and the encouragement of terror at the Society's summer camps, and additionally to the transfer of funds to support the families of terrorists whose homes were destroyed and the funneling of recommendations for grants to

⁸¹⁷ See Appendix No. 1, p. 498.

⁸¹⁸ W_S091546, *al-Islah*'s application to the *al-Quds* Institute in Lebanon, requesting the transfer of large sums of money for Hamas terrorists (some of whom had been killed and others of whom were sentenced to long periods of imprisonment) whose homes were destroyed by the Israel Defense Forces. The sums of money range from 7,000 dollars per beneficiary to 50,000 dollars per beneficiary.

⁸¹⁹ See Appendix No. 1, p. 499.

⁸²⁰ W_S096146, a portion of the *al-Islah* Charitable Society's report on the summer camps.

⁸²¹ http://www.terrorism-info.org.il/malam_multimedia/html/final/sp/12_04/cha_app_d.htm

prisoners, the injured and for families of those killed to the Saudi Committee in Support of the Intifadah for the prisoners, the injured and for families of those killed. On this matter, see:

- The indictment and confession of Jamal al-Tawil, founder of the association and chairman of its administrative board.⁸²²
- The interrogation of a senior Hamas operative responsible for terrorist attacks, Muhammad Abu Tir, indicating that he received funds from Jamal al-Tawil who, as stated, had established the *al-Islah* Society for this purpose.⁸²³
- Receipt vouchers found at the *al-Islah* Society, attesting to the transfer of funds to Hamas terror operatives and their families.⁸²⁴
- Nada and Arman's court files testify to the connection between the heads of the committee and the terror of Hamas.

Funding

As noted above, the principal source of *al-Islah*'s power and prestige comes from its ability to transfer funds (mainly from the Union of Good) to other organizations within the Hamas *da'wa* infrastructure, with most of its efforts directed at the areas of Ramallah – al-Bireh, Jerusalem, and Jericho.⁸²⁵ By virtue of its standing, *al-Islah* is in contact with Islamic foundations and institutions identified with Hamas, some of which were declared unlawful associations in Israel and in other Western countries.

Following is a partial list of those organizations:

- **The Union of Good** (*Itilaf al-Khair*) – Lebanon/Saudi Arabia (declared an unlawful association by Israel in 2002)
- **Interpal** – Britain⁸²⁶ (declared an unlawful association by Israel in 1997 and terror organization in 1998)
- **Al-Aqsa Foundation** – Germany (declared an unlawful association by Israel in 1997 and terror organization in 1998)

⁸²² See Appendix No. 1, pp. 478-487.

⁸²³ *Id.*; see also the interrogation of Muhammad Abu Tir, W_S091281, W_S091282.

⁸²⁴ http://www.terrorism-info.org.il/malam_multimedia/html/final/sp/12_04/cha_app_d.htm

⁸²⁵ For information on the Society's involvement in the transfer of funds, particularly from the Union of Good, to other associations, see: http://www.terrorism-info.org.il/malam_multimedia/html/final/sp/12_04/cha_app_d.htm

⁸²⁶

- **Comité de Bienfaisance et de Secours aux Palestiniens (“CBSP”) – France**⁸²⁷ (declared an unlawful association by Israel in 1997 and terror organization in 1998)
- **Committee for Charity and Support for the Palestinians (“ABSPP”) – Italy** (declared an unlawful association by Israel in 2006)
- **The World Assembly of Muslim Youth (“WAMY”) – Saudi Arabia** (declared an unlawful association by Israel in 2002)
- **Palestine Charitable Committee – Kuwait** (declared an unlawful association by Israel in 2008)
- ***Al-Rahma International* – Kuwait** (declared an unlawful association by Israel in 2008)

Conclusions

On the basis of the significant role played by senior Hamas operatives in *al-Islah* (including their service in other organizations under Hamas control and their election to public office as representatives of Hamas); on the basis of the Society’s ties with other organizations controlled by Hamas; on the basis of its role in transferring funds to other *da’wa* institutions; on the basis of the Society’s activity, including support for Hamas prisoners and terror operatives, and indoctrination toward *Jihad* and suicide terror; on the basis of its sources of funding; on the basis of the Society’s identification by Israel and the Palestinian Authority as a Hamas association – on the basis of all these, I conclude that, throughout the relevant period, *al-Islah* was controlled by Hamas and constituted a part of its *da’wa* infrastructure.

⁸²⁷ [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

2. The identification of the Committee and of “the brother Abu Ratheb,” who is active in this Committee, by Hamas as an organization belonging to the movement: “The Committee is all ours.”⁸⁹¹

3. The Committee’s sources of funding, some of which are Islamic foundations that have been declared unlawful associations in Israel and the United States, such as the Union of Good, Interpal, CBSP, the *al-Manasrah* Society in Jordan.

The members of the Jerusalem Central *Zakat* Committee have special public ties with the leader of the Islamic Movement in Israel, Sheikh Raed Salah, on the basis of Salah’s extensive activity in Jerusalem in general, and in the mosques of the Temple Mount in particular.

Funding

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]



Arieh Spitzen

Date